

Martin Treacy MFG Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Martin Treacy MFG Limited
CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 9

Martin Treacy MFG Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

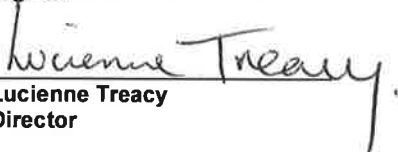
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

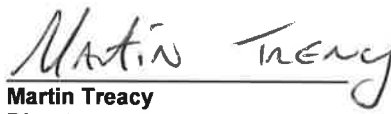
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board


Lucienne Treacy
Director

17 February 2026


Martin Treacy
Director

17 February 2026

Martin Treacy MFG Limited
BALANCE SHEET
as at 31 July 2025

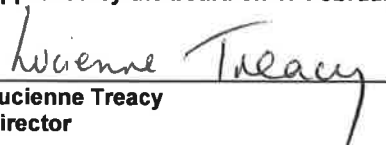
	Notes	2025 €	2024 €
Fixed Assets			
Investments	8	102,046	84,865
Current Assets			
Debtors	9	113	-
Cash and cash equivalents		824	1,111
		937	1,111
Creditors: amounts falling due within one year	10	(48,943)	(47,375)
Net Current Liabilities		(48,006)	(46,264)
Total Assets less Current Liabilities		54,040	38,601
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		53,913	38,474
Equity attributable to owners of the company		54,040	38,601

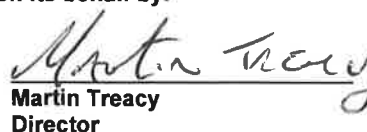
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Martin Treacy MFG Limited, state that -

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 17 February 2026 and signed on its behalf by:


Lucienne Treacy
Director


Martin Treacy
Director

Martin Treacy MFG Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	127	52,055	52,182
Loss for the financial year	-	(13,581)	(13,581)
At 31 July 2024	127	38,474	38,601
Profit for the financial year	-	15,439	15,439
At 31 July 2025	127	53,913	54,040

Martin Treacy MFG Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Martin Treacy MFG Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 337244. The registered office of the company is Tullyvarraga Hill, Shannon, Co Clare, V14 YR40. The company is non trading. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Martin Treacy MFG Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
(Profit)/loss on disposal of intangible fixed assets	-	5,305
	<u> </u>	<u> </u>
4. Income from investments	2025	2024
	€	€
Investment income	558	1,403
	<u> </u>	<u> </u>
5. Other Gains and Losses	2025	2024
	€	€
Fair value gains and losses are as follows:		
Investment property	17,181	(7,209)
	<u> </u>	<u> </u>
6. Employees		

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

Martin Treacy MFG Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

7. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 August 2024	23,507	2,059	25,566
At 31 July 2025	23,507	2,059	25,566
Depreciation			
At 1 August 2024	23,507	2,059	25,566
At 31 July 2025	23,507	2,059	25,566
Net book value			
At 31 July 2025	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
8. Investments		Listed investments	Total
		€	€
Investments			
Cost or Valuation			
At 1 August 2024		84,865	84,865
Revaluations		17,181	17,181
At 31 July 2025		102,046	102,046
Net book value		102,046	102,046
At 31 July 2025		<u>102,046</u>	<u>102,046</u>
At 31 July 2024		<u>84,865</u>	<u>84,865</u>
9. Debtors		2025	2024
		€	€
Taxation		113	-
		<u>113</u>	<u>-</u>
10. Creditors		2025	2024
Amounts falling due within one year		€	€
Directors' current accounts (Note 13)		47,017	45,449
Accruals		1,926	1,926
		<u>48,943</u>	<u>47,375</u>
11. Income Statement			
		2025	2024
		€	€
At 1 August 2024		38,474	52,055
Profit/(loss) for the financial year		15,439	(13,581)
At 31 July 2025		<u>53,913</u>	<u>38,474</u>

Martin Treacy MFG Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

13. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Martin Treacy	47,017	45,449

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.