

FINGAL CELTIC LIMITED

ABRIDGED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2025

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

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ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

DIRECTORS AND OTHER INFORMATION

| | |
|--------------------|--|
| DIRECTORS: | Cornelius McCarthy Helen McCarthy |
| SECRETARY: | Helen McCarthy |
| REGISTERED OFFICE: | Robin Hill Taney Park Dundrum Dublin 14 |
| REGISTERED NUMBER: | 335932 |
| BANKERS: | Bank of Ireland Ballygall Road East Finglas Dublin 11 |
| SOLICITORS: | Tom Collins Solicitors 132 Terenure Road North Terenure Dublin 6W |

STATEMENT OF DIRECTOR'S RESPONSIBILITIES AND DECLARATION ON ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with those Acts. 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.

Directors' declaration on Abridged financial statements

In relation to the financial statements as set out on pages 5 to 6

- (a) The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

DIRECTOR:

DIRECTOR:

CORNELIUS McCARTHY

HELEN McCARTHY

DATE: _____

DATE: _____

ABRIDGED BALANCE SHEET AS AT 30TH JUNE 2025

| | Note | 2025 | 2024 |
|----------------------------------|------|------------------|------------------|
| | | € | € |
| Current Assets | | | |
| Bank Balance | | 15,000 | 15,000 |
| Debtors & Prepayments | | - | - |
| Total Assets | | 15,000 | 15,000 |
| Current Liabilities | | | |
| Creditors & Accruals | | 553,653 | 555,425 |
| Total Liabilities | | 553,653 | 555,425 |
| Net Current Assets | | (538,653) | (540,425) |
| TOTAL ASSETS | | (538,653) | (540,425) |
| FINANCED BY: | | | |
| CAPITAL AND RESERVES | | | |
| Called up Share Capital | 2 | 761,848 | 761,848 |
| Retained Earnings | | (1,300,501) | (1,302,273) |
| EQUITY SHAREHOLDERS FUNDS | | (538,653) | (540,425) |

We, as Directors of Fingal Celtic Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- 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 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
- The company has relied on the specified exemption contained in section 352; We have done so on the ground 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.

DIRECTOR:

DIRECTOR:

CORNELIUS McCARTHY

HELEN McCARTHY

DATE: _____

DATE: _____

NOTES ON AND FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025
1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention.

1.1 Accounting convention

The accounts are prepared under the historical cost convention

1.2 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3 Foreign Currencies

The accounts are expressed in Euro (€).

| 2. CALLED UP SHARE CAPITAL | 2025 € | 2024 € |
|---|-----------------------------|-----------------------------|
| <i>Authorised:</i> | | |
| Ordinary Shares of €1 each | | |
| 1,000,000 shares | 1,000,000 | 1,000,000 |
| | <u> </u> | <u> </u> |
| <i>Allotted Called Up and Fully Paid:</i> | | |
| Ordinary Shares of €1 each | | |
| 761,848 shares | 761,848 | 761,848 |
| | <u> </u> | <u> </u> |

3. APPROVAL OF THE FINANCIAL STATEMENTS

The full unaudited financial statements of the company for the year ended 30th June 2025 were approved and signed by the directors on 4th February 2026.

4. CASHFLOW STATEMENT

The company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with FRS 1 (Cash Flow Statements) it has not included a cash flow statement.

5. CONTROLLING PARTY

The company is controlled by Mr. Cornelius McCarthy.

6. DIRECTORS EMOLUMENTS

The directors were not in receipt of any remuneration during the year.