

D.P. McCarthy Limited T/A Folium

Registration Number 305327

D.P. McCarthy Limited T/A Folium

Abridged Financial Statements

For the year ended 30th April 2025

**Dwyer & Associates,
13 Watergold,
Douglas,
Cork.**

D.P. McCarthy Limited T/A Folium

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DIRECTORS AND OTHER INFORMATION

DIRECTORS	Denis McCarthy Aoife McCarthy
SECRETARY	Denis McCarthy
COMPANY NO	305327
REGISTERED OFFICE	Laurel Hill Farm, Mountain Road, Ballyginnane, Carrigaline, Co. Cork.
ACCOUNTANTS	Dwyer & Associates, 13 Watergold, Douglas, Cork.
BANKERS	AIB Bank, Bishopstown, Cork.
BUSINESS ADDRESS	Laurel Hill Farm, Mountain Road, Ballyginnane, Carrigaline, Co. Cork.

D.P. McCarthy Limited T/A Folium

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014

Directors and secretary and their Interests in shares of the company

The Directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30 April 2025	30 April 2024
Denis McCarthy	2	2
Aoife McCarthy	0	0

The original report was approved by the board on 23rd February 2026 and signed on its behalf by Denis McCarthy and Aoife McCarthy

D.P. McCarthy Limited T/A Folium

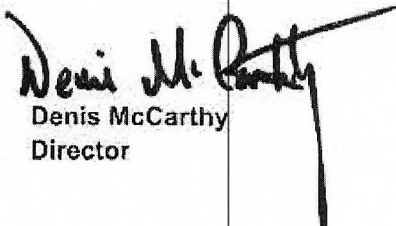
ABRIDGED BALANCE SHEET AS AT 30 April 2025

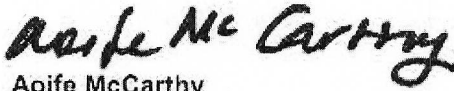
	Notes	2025 €	€	2024 €	€
<u>Fixed Assets</u>					
Tangible Assets			484,449		531,479
Financial Assets					-
			<u>484,449</u>		<u>531,479</u>
<u>Current Assets</u>					
Stock		0		0	
Debtors		96,682		115,875	
Bank		121,945		104,478	
		<u>218,627</u>		<u>220,353</u>	
<u>Current Liabilities</u>					
Amounts falling due within one year		(105,947)		(150,212)	
Net Current Assets (Liabilities)			<u>112,680</u>		<u>70,140</u>
<u>Long Term Liabilities</u>					
Amounts falling due after more than one year		(99,316)		(64,856)	
Loans					
Long Term Liabilities			(99,316)		(64,856)
NET ASSETS			<u>497,813</u>		<u>536,764</u>
<u>CAPITAL AND RESERVES</u>					
Called up share capital	5		3		3
Reserves B/F			536,762		560,316
Profit & Loss for the year			(38,952)		23,554
EQUITY AND SHAREHOLDERS FUNDS			<u>497,813</u>		<u>536,764</u>

We, as director(s) of D.P. McCarthy Ltd. T/A Folium 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2)
- 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 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board:


 Denis McCarthy
 Director


 Aoife McCarthy
 Director

**Notes to the Abridged Financial Statements
for the year ended 30th April 2025**

1. STATEMENT OF ACCOUNTING POLICIES

Accounting Convention

1.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with generally accepted accounting principles and comply with Financial Reporting Standards for Smaller Entities and the Irish Companies Act 2014.

1.2. Cash flow Statement

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.3. Tangible fixed assets and depreciation

Depreciation is provided on all tangible assets at rates calculated to write off the costs less the residual value over its expected useful life as follows:

Motor Vehicles	20% Straight Line
Rental Assets	33% Straight Line
Fixtures & Fittings	20% Straight Line

1.4. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.5. Turnover Policy

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

1.6 Leasing and Hire Purchase Commitments

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated in the same manner as other tangible fixed assets. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account to so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.7 Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

D.P. McCarthy Limited T/A Folium

2. EMPLOYEES

Number of employees	2024	2024
The average monthly numbers of employees (including the directors) during the year were:	10	10
	<u>10</u>	<u>10</u>
Employment costs	2024	2024
Wages and Salaries	155,516	137,891
Social Insurance Costs	13,382	12,952
Other Pension costs	3,204	0
	<u>172,102</u>	<u>150,843</u>

3. DIRECTORS EMOLUMENTS

Remuneration and other emoluments	78,338	80,238
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4. TRANSACTIONS WITH DIRECTORS

Directors owe D P Mc Carthy t/a Folium €0 at 30 April 2025

5. SHARE CAPITAL

	2025	2024
Authorised equity		
100,000 Ordinary shares of €1.27 each	127,000	127,000
	<u>127,000</u>	<u>127,000</u>
Allotted, called up and fully paid equity		
2 – Ordinary shares of €1.27 each	2.54	2.54
	<u>2.54</u>	<u>2.54</u>

6. ACCOUNTING PERIODS

The current accounts are for a full year. The comparative accounts are for a full year.

7. APPROVAL OF FINANCIAL STATEMENTS

The directors approved these financial statements for issue on 23rd February 2026