

The Perfect Ice Cream Company Limited

Unaudited Abridged Accounts

for the Year ended 31st May 2025

Company Number 683665

The Perfect Ice Cream Company Limited
Unaudited Abridged Accounts
For The Year ended 31st May 2025

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The Perfect Ice Cream Company Limited

Directors and Other Information

Directors	Niall Brady Fidelma Brady
Secretary	Fidelma Brady
Company Number	683665
Registered Office	Millgrange Greenore Co Louth

The Perfect Ice Cream Company Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgments and estimates that are reasonable and prudent,
- State whether the statutory 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,
- Prepare the statutory 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 and enable them to ensure that the statutory 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.

Directors' declaration on unaudited financial statements

In relation to the statutory financial statements as set out on pages 3 to 4.

- The directors approve these statutory 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to FLC Frank Lynch & Co., Statutory Auditors and Chartered Certified Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 31st May 2025.

On behalf of the Board


Niall Brady
Director


Fidelma Brady
Director


Dated: 16th January 2026

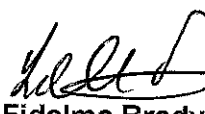
The Perfect Ice Cream Company Limited
Balance Sheet
As At 31st May 2025

	Notes	2025 €	2024 €
Current Asset			
Debtors		2	2
Cash at bank and in hand		-	-
		<u>2</u>	<u>2</u>
Creditors: amount falling			
Due within one year		-	-
		<u>2</u>	<u>2</u>
Net Current (Liabilities)/Assets		<u>2</u>	<u>2</u>
Total Assets Less Current			
Liabilities		2	2
Net (Liabilities)/Assets		<u>2</u>	<u>2</u>
		=====	=====
Capital and Reserves			
Called up share capital	2	2	2
Equity Shareholders' Fund		<u>2</u>	<u>2</u>
		=====	=====

We as directors, state that:

- a) The company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014, (*Chapter 16 - Special Audit Exemption for Dormant Companies*);
- b) The company is availing itself of the exemption on the grounds that the conditions specified in Section 365(2) are satisfied, (*Section 365 – Dormant Company Audit Exemption*);
- c) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;
- d) We hereby certify that we have relied on the specific exemption contained in Section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- e) 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

 Niall Brady
 Director


 Fidelma Brady
 Director

Dated: 16th January 2026

The Perfect Ice Cream Company Limited
Notes to the Financial Statements
For The Year ended 31st May 2025

1 Principle 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.

1.1 Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

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

2 Share Capital

	2025	2024
	€	€
Allotted, called up and fully paid equity		
2 Ordinary Shares of €1.00 each	2	2
	===	===

The Directors' interest in the Issued Share Capital of the Company during the year was as follows:-


Niall Brady
Fidelma Brady

1 Ordinary Share of €1.00 each
1 Ordinary Share of €1.00 each

3 APPROVAL OF SHAREHOLDERS FINANCIAL STATEMENTS

The Shareholders' financial statements were approved by the Board on 16th January 2026 and signed on its behalf by

Niall Brady
Director



Fidelma Brady
Director

