

**Company registration number: 484691**

**Mc Cabe Turkeys Ltd  
Trading as Mc Cabe Turkeys Ltd**

**Unaudited abridged financial statements  
for the financial year ended 30 April 2025**

# Mc Cabe Turkeys Ltd

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## **Mc Cabe Turkeys Ltd**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 and then apply them consistently;
- make judgments 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.

#### **Directors' Declaration on Unaudited Financial Statements**

In relation to the statutory financial statements:

- 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 judgements 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 Ifac, 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 30 April 2025.

On behalf of the board:

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**Mr. Paul Mc Cabe**

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**Mrs. Margaret Mc Cabe**

**Mc Cabe Turkeys Ltd**  
**Directors responsibilities statement**

**Director**

**Director**

**Mc Cabe Turkeys Ltd**

**Balance sheet  
As at 30 April 2025**

|                                                       | Note | 2025<br>€ | €      | 2024<br>€ | €       |
|-------------------------------------------------------|------|-----------|--------|-----------|---------|
| <b>Fixed assets</b>                                   |      |           |        |           |         |
| Tangible assets                                       | 3    | 21,140    |        | 27,142    |         |
|                                                       |      |           | 21,140 |           | 27,142  |
| <b>Current assets</b>                                 |      |           |        |           |         |
| Debtors                                               | 4    | 10,000    |        | 12,281    |         |
| Cash at bank and in hand                              |      | 22,600    |        | 14,851    |         |
|                                                       |      | 32,600    |        | 27,132    |         |
| <b>Creditors: amounts falling due within one year</b> | 5    | (30,479)  |        | (31,599)  |         |
| <b>Net current assets/(liabilities)</b>               |      |           | 2,121  |           | (4,467) |
| <b>Total assets less current liabilities</b>          |      |           | 23,261 |           | 22,675  |
| <b>Net assets</b>                                     |      |           | 23,261 |           | 22,675  |
| <b>Capital and reserves</b>                           |      |           |        |           |         |
| Called up share capital presented as equity           |      |           | 100    |           | 100     |
| Profit and loss account                               |      |           | 23,161 |           | 22,575  |
| <b>Shareholders funds</b>                             |      |           | 23,261 |           | 22,675  |

The company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

**Mc Cabe Turkeys Ltd**

**Balance sheet (continued)**

**As at 30 April 2025**

We, as directors of Mc Cabe Turkeys Ltd 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 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 20 January 2026 and signed on behalf of the board by:

**Mr Paul Mc Cabe**  
**Director**

**Mrs. Margaret Mc Cabe**  
**Director**

## Mc Cabe Turkeys Ltd

### Notes to the abridged financial statements Financial year ended 30 April 2025

#### 1. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                                 |         |                  |
|---------------------------------|---------|------------------|
| Freehold property               | - 4%    | straight line    |
| Plant and machinery             | - 12.5% | Reducing Balance |
| Fittings fixtures and equipment | - 12.5% | Reducing Balance |

##### Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

**Mc Cabe Turkeys Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 April 2025**

**Financial instruments**

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

**2. Appropriations of profit and loss account**

|                                         | <b>2025</b>   | <b>2024</b>   |
|-----------------------------------------|---------------|---------------|
|                                         | €             | €             |
| At the start of the financial year      | 22,575        | (2,756)       |
| Profit for the financial year           | 586           | 25,331        |
| <b>At the end of the financial year</b> | <b>23,161</b> | <b>22,575</b> |

**3. Tangible assets**

|                                        | <b>Freehold property</b> | <b>Plant and machinery</b> | <b>Fixtures, fittings and equipment</b> | <b>Total</b>   |
|----------------------------------------|--------------------------|----------------------------|-----------------------------------------|----------------|
|                                        | €                        | €                          | €                                       | €              |
| <b>Cost</b>                            |                          |                            |                                         |                |
| <b>At 1 May 2024 and 30 April 2025</b> | 298,959                  | 7,352                      | 50,139                                  | 356,450        |
| <b>Depreciation</b>                    |                          |                            |                                         |                |
| At 1 May 2024                          | 272,470                  | 7,352                      | 49,486                                  | 329,308        |
| Charge for the financial year          | 5,349                    | -                          | 653                                     | 6,002          |
| <b>At 30 April 2025</b>                | <b>277,819</b>           | <b>7,352</b>               | <b>50,139</b>                           | <b>335,310</b> |
| <b>Carrying amount</b>                 |                          |                            |                                         |                |
| <b>At 30 April 2025</b>                | <b>21,140</b>            | <b>-</b>                   | <b>-</b>                                | <b>21,140</b>  |
| At 30 April 2024                       | 26,489                   | -                          | 653                                     | 27,142         |

Mc Cabe Turkeys Ltd

Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025

| 4. Debtors    | 2025          | 2024          |
|---------------|---------------|---------------|
|               | €             | €             |
| Trade debtors | 10,000        | 20,000        |
| Other debtors | -             | (7,719)       |
|               | <u>10,000</u> | <u>12,281</u> |

| 5. Creditors: amounts falling due within one year  | 2025          | 2024          |
|----------------------------------------------------|---------------|---------------|
|                                                    | €             | €             |
| Other creditors including tax and social insurance | 28,909        | 30,109        |
| Accruals                                           | 1,570         | 1,490         |
|                                                    | <u>30,479</u> | <u>31,599</u> |

6. Directors transactions

**Paul Mc Cabe**

Directors Loan Account

**Margaret Mc Cabe**

Directors Loan Account

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20 January 2026.

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**Mr. Paul Mc Cabe**  
Director

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**Mrs. Margaret Mc Cabe**  
Director