

Company Number: 435986

McEnerys Park Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

McEnerys Park Limited

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McEnerys Park Limited
DIRECTOR AND OTHER INFORMATION

Director	Anne Maria McEnery
Company Secretary	Miriam Costello
Company Number	435986
Registered Office and Business Address	Dromin Ballybunion Co. Kerry Ireland
Accountants	CLD Accountants Ltd Chartered Certified Accountants 5 Day Place Tralee Co Kerry
Bankers	Bank of Ireland The Square Listowel Co Kerry

McEnerys Park Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to CLD Accountants Ltd, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Anne Maria McEnery
Director

23 January 2026

McEnerys Park Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	37,774	8,671
Investments	8	465,000	465,000
Fixed Assets		502,774	473,671
Current Assets			
Stocks	9	13,000	24,000
Debtors	10	60,108	46,142
Cash and cash equivalents		1,402,710	1,227,937
		1,475,818	1,298,079
Creditors: amounts falling due within one year	11	(26,244)	(57,948)
Net Current Assets		1,449,574	1,240,131
Total Assets less Current Liabilities		1,952,348	1,713,802
Capital and Reserves			
Called up share capital presented as equity		75	75
Other reserves	12	(374,975)	(374,975)
Retained earnings		2,327,248	2,088,702
Shareholders' Funds		1,952,348	1,713,802

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.

I as Director of McEnerys Park 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) I 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 23 January 2026 and signed on its behalf by:

Anne Maria McEnery
Director

McEnerys Park Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 May 2023	75	1,876,127	(374,975)	1,501,227
Profit for the financial year	-	212,575	-	212,575
At 30 April 2024	75	2,088,702	(374,975)	1,713,802
Profit for the financial year	-	238,546	-	238,546
At 30 April 2025	75	2,327,248	(374,975)	1,952,348

McEnerys Park Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

McEnerys Park Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Dromin, Ballybunion, Co. Kerry, Ireland which is also the principal place of business of the company. The principal activity of the company continued to be that of operating a caravan park. 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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:

Long leasehold property	-	2% Straight line
Plant and machinery	-	15% Straight line
Motor vehicles	-	25% 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 year in which it is receivable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

McEnerys Park Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	8,504	20,055
Government grants received	(12,321)	-
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,149	1,505
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
General	1	1
	<u> </u>	<u> </u>

McEnerys Park Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Intangible assets

	Goodwill €	Total €
Cost		
At 1 May 2024	350,000	350,000
At 30 April 2025	350,000	350,000
Provision for diminution in value		
At 30 April 2025	350,000	350,000
Net book value		
At 30 April 2025	-	-

7. Tangible assets

	Long leasehold property €	Plant and machinery €	Motor vehicles €	Total €
Cost				
At 1 May 2024	-	226,645	45,983	272,628
Additions	37,607	-	-	37,607
At 30 April 2025	37,607	226,645	45,983	310,235
Depreciation				
At 1 May 2024	-	217,974	45,983	263,957
Charge for the financial year	-	8,504	-	8,504
At 30 April 2025	-	226,478	45,983	272,461
Net book value				
At 30 April 2025	37,607	167	-	37,774
At 30 April 2024	-	8,671	-	8,671

8. Investments

	Other unlisted investments €	Total €
Investments		
Cost		
At 30 April 2025	465,000	465,000
Net book value		
At 30 April 2025	465,000	465,000
At 30 April 2024	465,000	465,000

9. Stocks

	2025 €	2024 €
Stock	13,000	24,000

The replacement cost of stock did not differ significantly from the figures shown.

McEnerys Park Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

10. Debtors		2025	2024
		€	€
Trade debtors		60,108	26,523
Other debtors		-	19,619
		<u>60,108</u>	<u>46,142</u>
11. Creditors		2025	2024
Amounts falling due within one year		€	€
Taxation		23,244	55,348
Other creditors		400	-
Accruals		2,600	2,600
		<u>26,244</u>	<u>57,948</u>
12. Income Statement			
	Profit and loss account	Capital redemption reserve	Total
	€	€	€
At 1 May 2024	2,088,702	(374,975)	1,713,727
Profit for the financial year	238,546	-	238,546
	<u>2,327,248</u>	<u>(374,975)</u>	<u>1,952,273</u>
13. Capital commitments			
The company had no material capital commitments at the financial year-ended 30 April 2025.			
14. Director's remuneration		2025	2024
		€	€
Remuneration		18,000	18,000
Pension contributions		24,000	24,000
		<u>42,000</u>	<u>42,000</u>
15. Post-Balance Sheet Events			
There have been no significant events affecting the company since the financial year-end.			
16. Approval of financial statements			
The financial statements were approved and authorised for issue by the board on 23 January 2026.			