

MD Carrick Rebel Limited
Abridged Unaudited Financial Statements
for the financial period ended 31 December 2025

MD Carrick Rebel Limited
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MD Carrick Rebel Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 2025

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

"General responsibilities

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 period. Under that 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", applying Section 1A of that Standard, 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 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 financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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.

The directors confirm that they have made available to Fitzgerald Fleming Long, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial period ended 31 December 2025."

Signed on behalf of the board

Michael O' Sullivan
Director

Date: 16/12/26

Deirdre O' Sullivan
Director

Date: 16/12/26

MD Carrick Rebel Limited
BALANCE SHEET
as at 31 December 2025

	Notes	Dec 25 €	Jun 25 €
Fixed Assets			
Tangible assets	6	401,446	410,909
Investments	7	100	100
Fixed Assets		<u>401,546</u>	<u>411,009</u>
Current Assets			
Debtors	8	165,171	46,390
Cash and cash equivalents		148	256
		<u>165,319</u>	<u>46,646</u>
Creditors: amounts falling due within one year	9	<u>(21,119)</u>	<u>(9,986)</u>
Net Current Assets		<u>144,200</u>	<u>36,660</u>
Total Assets less Current Liabilities		<u>545,746</u>	<u>447,669</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		545,646	447,569
Equity attributable to owners of the company		<u>545,746</u>	<u>447,669</u>

MD Carrick Rebel Limited BALANCE SHEET

as at 31 December 2025

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.

We as Directors of MD Carrick Rebel 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) 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 period and of its profit or loss for such a financial period 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 16/12/26 and signed on its behalf by:

Michael O' Sullivan
Director

Deirdre O' Sullivan
Director

MD Carrick Rebel Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2024	100	373,079	373,179
Profit for the financial year	-	74,490	74,490
At 30 June 2025	100	447,569	447,669
Profit for the financial period	-	98,077	98,077
At 31 December 2025	100	545,646	545,746

MD Carrick Rebel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

MD Carrick Rebel Limited is a company limited by shares incorporated in Ireland. 69 Main Street, Carrick on Suir, Co Tipperary, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 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 period, 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Land and buildings	-	4% Straight line
Leasehold Improvements	-	12.5% 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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

MD Carrick Rebel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 6 month period ended 31 December 2025.

4. Operating profit

	Dec 25 €	Jun 25 €
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>9,463</u>	<u>18,932</u>

5. Employees

	Dec 25 Number	Jun 25 Number
Employees	<u>3</u>	<u>3</u>

6. Tangible assets

	Land and buildings	Leasehold Improvements	Total
	€	€	€
Cost			
At 1 July 2025	<u>375,000</u>	<u>127,442</u>	<u>502,442</u>
At 31 December 2025	<u>375,000</u>	<u>127,442</u>	<u>502,442</u>
Depreciation			
At 1 July 2025	12,000	79,533	91,533
Charge for the financial period	<u>1,500</u>	<u>7,963</u>	<u>9,463</u>
At 31 December 2025	<u>13,500</u>	<u>87,496</u>	<u>100,996</u>
Net book value			
At 31 December 2025	<u>361,500</u>	<u>39,946</u>	<u>401,446</u>
At 30 June 2025	<u>363,000</u>	<u>47,909</u>	<u>410,909</u>

MD Carrick Rebel Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

7. Investments	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 December 2025	100	100
	<u>100</u>	<u>100</u>
Net book value		
At 31 December 2025	<u>100</u>	<u>100</u>
At 30 June 2025	<u>100</u>	<u>100</u>
	<u><u>100</u></u>	<u><u>100</u></u>
8. Debtors	Dec 25	Jun 25
	€	€
Trade debtors	134,169	46,390
Amounts owed by group undertakings	31,002	-
	<u>165,171</u>	<u>46,390</u>
	<u><u>165,171</u></u>	<u><u>46,390</u></u>
9. Creditors	Dec 25	Jun 25
Amounts falling due within one year	€	€
Amounts owed to group undertakings	-	100
Taxation	21,085	9,003
Directors' current accounts (Note 12)	34	883
	<u>21,119</u>	<u>9,986</u>
	<u><u>21,119</u></u>	<u><u>9,986</u></u>
10. Income Statement	Dec 25	Jun 25
	€	€
At 1 July 2025	447,569	373,079
Profit for the financial period	98,077	74,490
	<u>545,646</u>	<u>447,569</u>
	<u><u>545,646</u></u>	<u><u>447,569</u></u>
11. Capital commitments		
The company had no material capital commitments at the financial period-ended 31 December 2025.		
12. Directors' transactions		
The following amounts are repayable to the directors:		
	Dec 25	Jun 25
	€	€
Michael O' Sullivan	34	883
	<u>34</u>	<u>883</u>
	<u><u>34</u></u>	<u><u>883</u></u>
13. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial period-end.		

MD Carrick Rebel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

10/2/26.