

Company Number: 626044

Newbridge Tir na nOg Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Newbridge Tir na nOg Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 10

Newbridge Tir na nOg Limited
DIRECTORS AND OTHER INFORMATION

Directors	Orlaith Connolly-Clarke Ian Clarke
Company Secretary	Ian Clarke
Company Number	626044
Registered Office	Mill House Millbrook Naas Co. Kildare
Business Address	Avilla Great Connell Newbridge Kildare
Accountants	Greely & Company (Accounting & Taxation Services) Limited Chartered Accountants Mill House Millbrook Naas Co. Kildare
Bankers	Bank of Ireland Main Street Moorefield Newbridge Co. Kildare

Newbridge Tir na nOg Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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 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 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 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.

Signed on behalf of the board

Orlaith Connolly-Clarke
Director

9 March 2026

Ian Clarke
Director

9 March 2026

Newbridge Tir na nOg Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	411,502	433,989
Current Assets			
Debtors	7	45,717	50,999
Cash and cash equivalents		370,177	291,527
		415,894	342,526
Creditors: amounts falling due within one year	8	(60,415)	(59,493)
Net Current Assets		355,479	283,033
Total Assets less Current Liabilities		766,981	717,022
Creditors: amounts falling due after more than one year	9	(182,588)	(194,193)
Net Assets		584,393	522,829
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		584,293	522,729
Equity attributable to owners of the company		584,393	522,829

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 Newbridge Tir na nOg 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 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 9 March 2026 and signed on its behalf by:

Orlaith Connolly-Clarke
Director

Ian Clarke
Director

Newbridge Tir na nOg Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	483,076	483,176
Profit for the financial year	-	39,653	39,653
At 31 August 2024	100	522,729	522,829
Profit for the financial year	-	61,564	61,564
At 31 August 2025	100	584,293	584,393

Newbridge Tir na nOg Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Newbridge Tir na nOg Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Mill House, Millbrook, Naas, Co. Kildare. 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 August 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 services supplied by the company, exclusive of discounts.

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 freehold	-	2% Straight line
Fixtures, fittings and equipment	-	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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Newbridge Tir na nOg Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

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:		
Depreciation of tangible assets	22,487	22,487
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	16,341	17,591
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 37, (2024 - 40).

6. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 September 2024	383,109	118,601	501,710
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	383,109	118,601	501,710
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 September 2024	22,986	44,735	67,721
Charge for the financial year	7,662	14,825	22,487
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	30,648	59,560	90,208
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 August 2025	352,461	59,041	411,502
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	360,123	73,866	433,989
	<u> </u>	<u> </u>	<u> </u>

Newbridge Tir na nOg Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

7. Debtors	2025	2024
	€	€
Amounts owed by connected parties (Note 13)	41,283	41,283
Taxation	-	5,065
Prepayments	4,434	4,651
	<u>45,717</u>	<u>50,999</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	23,691	23,691
Trade creditors	174	-
Taxation	8,649	16,053
Directors' current accounts (Note 12)	9,320	10,514
Other creditors	14,030	-
Accruals	4,551	9,235
	<u>60,415</u>	<u>59,493</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	182,588	194,193
Loans		
Repayable in one year or less, or on demand	23,691	23,691
Repayable between one and two years	23,691	23,691
Repayable between two and five years	71,072	71,072
Repayable in five years or more	87,825	99,430
	<u>206,279</u>	<u>217,884</u>
10. Profit and loss account	2025	2024
	€	€
At 1 September 2024	522,729	483,076
Profit for the financial year	61,564	39,653
	<u>584,293</u>	<u>522,729</u>
At 31 August 2025	584,293	522,729
	<u>584,293</u>	<u>522,729</u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	117,550	113,000
Pension contributions	48,000	42,497
	<u>165,550</u>	<u>155,497</u>

Newbridge Tir na nOg Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

13. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Ice Packaging and Machinery Limited	<u>41,283</u>	<u>-</u>	<u>41,283</u>	<u>-</u>

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.