

ABBEY PET LIMITED

Abridged Financial Statements
For the financial year ended
year ended 8 November 2025.

REGISTERED IN IRELAND NUMBER 763529

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DIRECTORS AND OTHER INFORMATION AT DATE OF APPROVAL OF
FINANCIAL STATEMENTS

BOARD OF DIRECTORS

Willie Maher
Noreen Maher

COMPANY SECRETARY

Noreen Maher

ACCOUNTANTS

Sean O'Sullivan & Co.,
Chartered Accountants
and Registered Auditor,
The Mall,
Dingle,
Co. Kerry.

REGISTERED OFFICE

Knockataggle More,
Kilcummin,
Co. Kerry.

EXTRACT FROM THE DIRECTORS' REPORT PROVIDING INFORMATION IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT 2014

Directors and secretary and their interests

The directors, secretary and close family at 08 November 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	Ordinary Shares	
	<u>2025</u>	<u>2024</u>
Willie Maher	50	50
Noreen Maher	50	50
All interests were beneficially held.		

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 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). 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 and enable the financial statements to be audited. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions."

BALANCE SHEET AS AT 31 December 2024

	NOTES	<u>2025</u> €	<u>2024</u> €
CURRENT ASSETS			
Bank & Cash		100	100
		<u>100</u>	<u>100</u>
CREDITORS (amounts falling due within one year)		0	0
		<u>100</u>	<u>100</u>
NET CURRENT ASSETS/(LIABILITIES)			
		100	100
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS (amounts falling due after more than one year)		0	0
		<u>100</u>	<u>100</u>
NET ASSETS			
CAPITAL AND RESERVES			
Called up share capital	2	100	100
Profit and Loss account		0	0
		<u>100</u>	<u>100</u>
SHAREHOLDERS' FUNDS			
		<u>100</u>	<u>100</u>

We, as Abbey Pet Ltd, state that:

- (a) the company is availing itself of the audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and 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 of the Companies Act 2014; the company has done so on the grounds that it 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.

Approved by the board of directors and signed on its behalf by:

Willie Maher
Noreen Maher
Directors

8 November 2025

NOTES ON THE FINANCIAL STATEMENTS
year ended 8 November 2025.

1. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value, the validity of which is outlined below. 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 issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland .

Cash flow statement

The company meets the size criteria for a small company set by the Companies Act, 2014 and therefore, in accordance with exemption contained in FRS 1 (revised 1996) Cash Flow Statements, it has not prepared a cash flow statement.

	<u>2025</u>	<u>2024</u>
	€	€
2. Called up share capital		
Authorised		
10,000 Ordinary Shares of €1 each	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
Alotted, called up and fully paid		
100 Ordinary Shares of €1 each	100	100
	<u>100</u>	<u>100</u>

3. Commitments

There are no future capital expenditure approved by the directors and not provided for in these financial statements.

4. Contingencies

There are no contingent liabilities.

5. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 8 November 2025.