

**Company Number: 504550**

**Cazara Services Limited**

**Abridged Unaudited Financial Statements  
for the financial year ended 31 October 2025**

**Cazara Services Limited**  
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**Cazara Services Limited**  
**Directors and Other Information**

<b>Directors</b>	Richard Casey Mary Casey
<b>Company Secretary</b>	Richard Casey
<b>Company Number</b>	504550
<b>Registered Office and Business Address</b>	Toomevara Nenagh Co Tipperary
<b>Accountants</b>	Gaule Bermingham & Co Ltd Certified Public Accountants T/A Gaule Bermingham & Co 61 O'Connell Street Limerick
<b>Bankers</b>	Bank of Ireland Nenagh Co Tipperary
<b>Solicitors</b>	James O'Brien & Co 30 Castle Street Nenagh Co. Kerry Ireland

**Cazara Services Limited**  
**Directors' Responsibilities Statement**  
for the financial year ended 31 October 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**

**Richard Casey**  
Director

**4 March 2026**

**Mary Casey**  
Director

**4 March 2026**

**Cazara Services Limited**  
**Balance Sheet**  
as at 31 October 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	5	65,000	65,000
Tangible assets	6	680,781	697,087
<b>Fixed Assets</b>		<b>745,781</b>	<b>762,087</b>
<b>Current Assets</b>			
Stocks	7	264,343	212,333
Debtors	8	108,815	99,607
Cash and cash equivalents		1,047,500	849,527
		<b>1,420,658</b>	<b>1,161,467</b>
<b>Creditors: amounts falling due within one year</b>	9	<b>(455,276)</b>	<b>(447,853)</b>
<b>Net Current Assets</b>		<b>965,382</b>	<b>713,614</b>
<b>Total Assets less Current Liabilities</b>		<b>1,711,163</b>	<b>1,475,701</b>
<b>Provisions for liabilities</b>	10	<b>(16,042)</b>	<b>(12,959)</b>
<b>Net Assets</b>		<b>1,695,121</b>	<b>1,462,742</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		1,695,021	1,462,642
<b>Equity attributable to owners of the company</b>		<b>1,695,121</b>	<b>1,462,742</b>

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 Cazara Services 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 4 March 2026 and signed on its behalf by:**

**Richard Casey**  
**Director**

**Mary Casey**  
**Director**

**Cazara Services Limited**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 October 2025

**1. General Information**

Cazara Services Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Toomevara, Nenagh, Co Tipperary which is also the principal place of business of the company. The principal activity of the company is running a service station and a shop. 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 October 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 represents the total invoice value, excluding value added tax, of sales made during the year.

**Intangible assets**

Intangible assets are valued at cost less accumulated amortisation.

**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% Reducing Balance
Motor vehicles	-	20% Reducing Balance

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.

**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.

**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.

**Cazara Services Limited**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 October 2025

**Provisions**

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

**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.

**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.

**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.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>48,298</b>	49,452
	<u>          </u>	<u>          </u>

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 29, (2024 - 29).

	<b>2025</b>	2024
	<b>Number</b>	Number
Administration	<b>3</b>	3
Shop Assistants	<b>26</b>	26
	<u>          </u>	<u>          </u>
	<b>29</b>	29
	<u>          </u>	<u>          </u>

**Cazara Services Limited**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 October 2025

**5. Intangible assets**

	€	Total €
<b>Cost</b>		
At 1 November 2024	65,000	65,000
At 31 October 2025	65,000	65,000
<b>Net book value</b>		
At 31 October 2025	<b>65,000</b>	<b>65,000</b>
At 31 October 2024	65,000	65,000

**6. Tangible assets**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 November 2024	530,652	517,459	17,944	1,066,055
Additions	-	31,992	-	31,992
At 31 October 2025	530,652	549,451	17,944	1,098,047
<b>Depreciation</b>				
At 1 November 2024	94,869	260,620	13,479	368,968
Charge for the financial year	16,230	31,510	558	48,298
At 31 October 2025	111,099	292,130	14,037	417,266
<b>Net book value</b>				
At 31 October 2025	<b>419,553</b>	<b>257,321</b>	<b>3,907</b>	<b>680,781</b>
At 31 October 2024	435,783	256,839	4,465	697,087

**7. Stocks**

	2025 €	2024 €
Finished goods and goods for resale	<b>264,343</b>	212,333

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

**8. Debtors**

	2025 €	2024 €
Trade debtors	<b>29,209</b>	27,737
Taxation and social welfare	<b>4,469</b>	-
Prepayments	<b>75,137</b>	71,870
	<b>108,815</b>	99,607

**Cazara Services Limited**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 October 2025

<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>327,745</b>	290,092
Taxation and social welfare	<b>33,614</b>	75,844
Directors' current accounts (Note 13)	<b>72,026</b>	72,026
Accruals	<b>21,891</b>	9,891
	<b>455,276</b>	447,853

**10. Provisions for liabilities**

The amounts provided for deferred taxation are analysed below:

	<b>Capital allowances</b>	<b>Total</b>	<b>Total</b>
	<b>€</b>	<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
At financial year start	12,959	<b>12,959</b>	11,758
Charged to profit and loss	3,083	<b>3,083</b>	1,201
At financial year end	<b>16,042</b>	<b>16,042</b>	12,959

**11. Income Statement**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 November 2024	<b>1,462,642</b>	1,198,172
Profit for the financial year	<b>232,379</b>	264,470
At 31 October 2025	<b>1,695,021</b>	1,462,642

**12. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 October 2025.

<b>13. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>126,732</b>	118,284
Pension contributions	<b>194,500</b>	156,000
	<b>321,232</b>	274,284

The following amounts are repayable to the directors:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Richard Casey	<b>72,026</b>	72,026

**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 4 March 2026.