

Company registration number 742108 (Republic of Ireland)

CARRICKMACLIM CATERING LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

CARRICKMACLIM CATERING LTD

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CARRICKMACLIM CATERING LTD

DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

In relation to the financial statements which comprise the profit and loss account, the balance sheet and the related notes:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments 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 he has made available to DBA Accountants Ltd, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 May 2025.

On behalf of the board

Rebecca Finnegan
Director



17 February 2026

CARRICKMACLIM CATERING LTD

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 €	€	2024 €	€
Intangible assets			-		-
Current assets					
Stocks	4	3,560		3,420	
Debtors	5	10,923		6,899	
Cash at bank and in hand		40,251		13,043	
		<u>54,734</u>		<u>23,362</u>	
Creditors: amounts falling due within one year	6	<u>(40,115)</u>		<u>(14,128)</u>	
Net current assets			<u>14,619</u>		<u>9,234</u>
Capital and reserves					
Called up share capital presented as equity			100		-
Profit and loss reserves	7		<u>14,519</u>		<u>9,234</u>
Total equity			<u>14,619</u>		<u>9,234</u>

I, as director of Carrickmaclim Catering Ltd, state that:

(a) The company is availing itself of the exemption from audit 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) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) 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 year; and

(ii) to otherwise comply with the provisions of this Act 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and signed by the director and authorised for issue on 17 February 2026

Rebecca Finnegan
Director



CARRICKMACLIM CATERING LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Company information

Carrickmaclim Catering Ltd is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is C/O ABP, Teehills, Clones, Co Monaghan and its company registration number is 742108. The principal activity of the company continued to be that of an food catering activities.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

CARRICKMACLIM CATERING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	3	3

3 Director's remuneration

	2025 €	2024 €
Remuneration for qualifying services	57,642	26,637

4 Stocks

	2025 €	2024 €
Foodstuff	3,560	3,420

There is no difference between the replacement costs of stocks and their balance sheet amounts.

5 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Trade debtors	10,923	6,899

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

6 Creditors: amounts falling due within one year

	2025 €	2024 €
Trade creditors	2,214	1,535
Other creditors including tax and social insurance	35,901	10,528
Accruals	2,000	2,065
	<u>40,115</u>	<u>14,128</u>

7 Profit and loss reserves

	2025 €	2024 €
At the beginning of the year	9,234	-
Adjusted balance	9,234	-
Profit for the year	5,285	9,234
At the end of the year	<u>14,519</u>	<u>9,234</u>

8 Directors' transactions

Loans to/(from) the directors:

Transactions in relation to loans with directors during the year are outlined in the table below:

Loans	% Rate	Opening balance €	Amounts advanced €	Amounts repaid €	Closing balance €
Rebecca Finnegan - Repayable on demand	-	(2,945)	4,724	(14,214)	(12,435)
		<u>(2,945)</u>	<u>4,724</u>	<u>(14,214)</u>	<u>(12,435)</u>

9 Approval of financial statements

The director approved the financial statements on 17 February 2026.