

Company Number: 482759

L & D Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

L & D Catering Limited
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L & D Catering Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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

Damien Crosby
Director

10 December 2025

Linda Crosby
Director

10 December 2025

L & D Catering Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	54,912	73,215
Investments	6	100,000	100,000
Fixed Assets		154,912	173,215
Current Assets			
Stocks	7	15,500	9,511
Debtors	8	368,849	310,660
Cash and cash equivalents		575,711	439,177
		960,060	759,348
Creditors: amounts falling due within one year	9	(530,766)	(377,858)
Net Current Assets		429,294	381,490
Total Assets less Current Liabilities		584,206	554,705
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		584,106	554,605
Shareholders' Funds		584,206	554,705

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 L & D Catering 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 10 December 2025 and signed on its behalf by:

Damien Crosby
Director

Linda Crosby
Director

L & D Catering Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	558,860	558,960
Loss for the financial year	-	(4,255)	(4,255)
At 31 March 2024	100	554,605	554,705
Profit for the financial year	-	29,501	29,501
At 31 March 2025	100	584,106	584,206

L & D Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

L & D Catering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 482759. The registered office of the company is The Brock Inn, The Ward, Co. Dublin which is also the principal place of business of the company. The principal activity of the company is the undertaking of the business of an outside catering company. 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 March 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 goods supplied by the company, exclusive of trade discounts and value added tax.

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:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% 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.

Stocks

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

L & D Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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.

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.

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	18,303	18,303
	<u>18,303</u>	<u>18,303</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 28, (2024 - 28).

	2025	2024
	Number	Number
Directors	2	2
Floor Staff	12	12
Kitchen Staff	14	14
	<u>28</u>	<u>28</u>

5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 April 2024	81,018	66,500	147,518
At 31 March 2025	81,018	66,500	147,518
Depreciation			
At 1 April 2024	61,003	13,300	74,303
Charge for the financial year	5,003	13,300	18,303
At 31 March 2025	66,006	26,600	92,606
Net book value			
At 31 March 2025	<u>15,012</u>	<u>39,900</u>	<u>54,912</u>
At 31 March 2024	<u>20,015</u>	<u>53,200</u>	<u>73,215</u>

L & D Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6. Investments	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 March 2025	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
Net book value		
At 31 March 2025	100,000	100,000
	<u><u>100,000</u></u>	<u><u>100,000</u></u>
At 31 March 2024	100,000	100,000
	<u><u>100,000</u></u>	<u><u>100,000</u></u>
7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	15,500	9,511
	<u><u>15,500</u></u>	<u><u>9,511</u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Amounts owed by connected parties (Note 12)	353,189	295,000
Other debtors	15,660	15,660
	<u><u>368,849</u></u>	<u><u>310,660</u></u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	86,197	-
Taxation	205,717	132,506
Other creditors	193,164	197,664
Accruals	45,688	47,688
	<u><u>530,766</u></u>	<u><u>377,858</u></u>
10. Income Statement	2025	2024
	€	€
At 1 April 2024	554,605	558,860
Profit/(loss) for the financial year	29,501	(4,255)
	<u><u>584,106</u></u>	<u><u>554,605</u></u>
At 31 March 2025	584,106	554,605
	<u><u>584,106</u></u>	<u><u>554,605</u></u>
11. Directors' remuneration	2025	2024
	€	€
Fees	4,857	-
Remuneration	75,000	53,342
Pension contributions	36,019	28,913
	<u><u>115,876</u></u>	<u><u>82,255</u></u>

L & D Catering Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

12. Related party transactions

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 €
GCJ Public House Limited	<u>353,189</u>	<u>58,189</u>	<u>295,000</u>	<u><u>388,000</u></u>

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 December 2025.