

**Registration number 739932**

**Richie's Bar Apartments OMC**

**(A Company Limited by Guarantee and not having a Share Capital)  
Abridged accounts**

**for the year ended 30th June 2025**

**Richie's Bar Apartments OMC**  
**(A Company Limited by Guarantee and not having a Share Capital)**

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**Richie's Bar Apartments OMC**  
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**Directors and other information**

Directors	Stephen McManus Barry Dwyer
Secretary	Barry Dwyer
Company number	739932
Registered office	16 Woodbine Business Park 1st Floor New Ross Co. Wexford
Auditors	J.P O'Donohoe Accountants Limited Chartered accountant & registered auditor Suite 1 Waterside Chambers 10 Waterside Waterford

**Richie's Bar Apartments OMC**  
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**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors of the company**

Stephen McManus  
Barry Dwyer

The original report was approved by the board on 12 January 2026 and signed on its behalf by Stephen McManus and Barry Dwyer.

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**Statement of directors responsibilities for the members' financial statements**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

On behalf of the board

**Stephen McManus**  
**Director**

**Barry Dwyer**  
**Director**

**Date: 12th January 2026**

**Independent auditors' special report to the directors of  
Richie's Bar Apartments OMC  
(A Company Limited by Guarantee and not having a Share Capital)  
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 30 June 2025 on pages 8 to 9, which the directors of Richie's Bar Apartments OMC propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

**Respective responsibilities of directors and auditors**

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

**Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

**Other information**

On 12 January 2026 we reported, as auditors of Richie's Bar Apartments OMC, to the members on the company's financial statements for the year ended 30 June 2025 to be laid before the Annual General Meeting and our report is reproduced on pages to of these financial statements.

**Independent auditors' special report to the directors of  
Richie's Bar Apartments OMC  
(A Company Limited by Guarantee and not having a Share Capital)  
pursuant to section 356 of the Companies Act 2014**

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**for and on behalf of  
J.P O'Donohoe Accountants Limited  
Chartered accountant & registered auditor**

**Date: 12 January 2026**

**Suite 1  
Waterside Chambers**

**10 Waterside  
Waterford**

**(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of Richie's Bar Apartments OMC for the year ended 30 June 2025 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

**Matters on which we are required to report by the Companies Act 2014**

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.



for and on behalf of  
**J.P O'Donohoe Accountants Limited**  
**Chartered accountant & registered auditor**

**Suite 1**  
**Waterside Chambers**  
**10 Waterside**  
**Waterford**

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**This is certified a true copy.**

**On behalf of the board**

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**Stephen McManus**  
**Director**

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**Barry Dwyer**  
**Company secretary**

**12th January 2026**

**Richie's Bar Apartments OMC**  
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**Abridged balance sheet**  
**as at 30 June 2025**

Notes	2025	€	€
<b>Creditors: amounts falling due within one year</b>		(100)	
<b>Net current liabilities</b>		(100)	(100)
<b>Total assets less current liabilities</b>			(100)
<b>Deficiency of assets</b>			(100)
<b>Reserves</b>			
Called up share capital			(100)
<b>Members' funds</b>			(100)

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The abridged accounts were approved by the Board on 12 January 2026 and signed on its behalf by

.....  
**Stephen McManus**  
**Director**

.....  
**Barry Dwyer**  
**Director**

**The notes on page 9 form an integral part of these financial statements.**

**Richie's Bar Apartments OMC**  
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**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

**1. Statement of 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.

**1.1. Basis of preparation**

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**2. Employees**

There were no employees during the year apart from the directors.

**3. Accounting periods**

The current accounts are for a full year.

**4. Approval of financial statements**

The board of directors approved these financial statements for issue on 12 January 2026.