

Registration number: 703247

Padraig Breathnach Teoranta

Abridged Financial Statements and Directors' Report

for the year ended 31st August 2025

Padraig Breathnach Teoranta

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Padraig Breathnach Teoranta

Directors and other information

Director(s) Padraig Breathnach

Secretary Maeve Saunderson

Company Registered Number 703247

Registered Office: Spar Supermarket
An Rinn
Dungarvan
Waterford

Padraig Breathnach Teoranta

Statement of directors' responsibilities on unaudited financial statements

General responsibilities

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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;
- State whether the statutory 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;
- Prepare the statutory 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 and enable them to ensure that the statutory 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.

Padraig Breathnach Teoranta

Directors' declaration on unaudited financial statements

In relation to the statutory financial statements as set out on pages 5 to 7.

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to closedforbusiness.ie the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the accounting period.

On behalf of the board

Padraig Breathnach
Director

Date: 17th February 2026

Padraig Breathnach Teoranta

**Accountant's report on the unaudited accounts
for the year ended 31st August 2025**

We have compiled the statutory financial statements set out on pages 5 to 7 of the above-named company for the above-mentioned accounting period.

Respective responsibilities of directors and accountants

As described on pages 2-3 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of the company from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the statutory financial statements from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements



**Office 2, The Malthouse
Main Street
Castlebellingham
Co. Louth**

17th February 2026

Padraig Breathnach Teoranta

**Balance Sheet
as at 31st August 2025**

	Note	2025		2024	
		€	€	€	€
Current Assets					
Cash at hand or in bank			100		100
			<hr/>		<hr/>
Total Net Assets			100		100
			<hr/> <hr/>		<hr/> <hr/>
Capital & Reserves					
Ord Share Capital - Nom €1 each	2		100		100
<u>P&L Reserves:</u>					
P&L Reserves b/fwd		0		0	
Profit / (loss) for the period		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Shareholders' Funds			100		100
			<hr/> <hr/>		<hr/> <hr/>

Padraig Breathnach Teoranta

The financial statements have been prepared in accordance with the micro companies' regime and FRS 105 "The Financial Report Standard applicable to Micro-Entities Regime"

I/We, as directors of Padraig Breathnach Teoranta, 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 s.358 are satisfied
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2);
- (d) we acknowledge the company's obligation under the Companies Act 2014, to keep 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 to otherwise comply with the provisions of 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 s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014

On behalf of the board

Padraig Breathnach
Director

Date: 17th February 2026

Padraig Breathnach Teoranta

Notes to the financial statements for the year ended 31st August 2025

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Report Standard applicable to Micro-Entities Regime" issued by the Financial Reporting Council.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales during the period.

2. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Authorised Ordinary Shares of €1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
Alloted, called up and fully paid		
100 Issued Ordinary Shares of €1 each	100	100
	<u>100</u>	<u>100</u>

3. Directors' interests

The directors' and secretary's interests in the shares of the company are as follows:

	2025	2024
	Shares	Shares
Padraig Breathnach	100	100
	<u>100</u>	<u>100</u>

4. Approval of financial statements

The financial statements were approved by the board of directors on 17th February 2026.