

**O'Donnell Butchers Limited**  
**Abridged accounts**  
**for the year ended 31 August 2025**

# O'Donnell Butchers Limited

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Statement of Directors' Responsibilities	<b>2</b>
Abridged balance sheet	<b>3</b>
Notes to the abridged financial statements including Statement of Accounting Policies	<b>4 - 5</b>

## **O'Donnell Butchers Limited**

### **Directors and other information**

Director	Anthony O'Donnell - appointed 24th February 2026 Emer O'Donnell - resigned 24 February 2026
Secretary	Emer O'Donnell - appointed 26 February 2026 Anthony O'Donell - resigned 26 February 2026
Company number	566203
Registered office	Drishogue Newchapel Ballyclerihan Co. Tipperary.
Accountants	Barry O' Connor & Company  9 Upper Irishtown, Clonmel, Co. Tipperary.
Business address	6 Irishtown Clonmel Co. Tipperary
Bankers	Bank of Ireland Parnell Street Clonmel Co. Tipperary

## **O'Donnell Butchers Limited**

### **Statement of Director's responsibilities and declaration on unaudited financial statements**

The director made the following statement in respect of the unaudited financial statements:

#### **General Responsibilities**

The director is 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 Chartered Accountants Ireland.

Irish company law requires the director 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 profit or loss of the company for that period.

In preparing those financial statements, the director is 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 director is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014.

He 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.

#### **Director's declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 3 to 5 :

- The director approves these financial statements and confirm that he 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. He have 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 Barry O' Connor & Company , , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st August 2025.

On behalf of the board

**Anthony O'Donnell**  
**Director**

**Date: 11th March 2026**

**O'Donnell Butchers Limited**

**Abridged balance sheet  
as at 31 August 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Current assets</b>					
Stocks	6,212			6,438	
Debtors	302			377	
Cash at bank and in hand	53,894			75,518	
		60,408		82,333	
<b>Creditors: amounts falling due within one year</b>					
3	(41,286)			(37,227)	
<b>Net current assets</b>		19,122		45,106	
<b>Total assets less current liabilities</b>					
		19,122		45,106	
<b>Net assets</b>					
		19,122		45,106	
<b>Capital and reserves</b>					
Called up share capital	4	100		100	
Profit and loss account		19,022		45,006	
<b>Equity shareholders' funds</b>					
		19,122		45,106	

I as director of O'Donnell Butchers 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 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) I 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 year and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they applicable to the company e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the ground 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.

These accounts have been prepared in accordance with the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (January 2015) relating to small companies.

The abridged accounts were approved by the Board on 11 March 2026 and signed on its behalf by

**Anthony O'Donnell**  
Director

## O'Donnell Butchers Limited

### Notes to the abridged financial statements for the year ended 31 August 2025

#### 1. 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 accounts have been prepared on the going concern basis and in accordance with the historical cost convention. 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 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council

##### 1.2. Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 105).

##### 1.3. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

##### 1.4. Turnover Policy

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

##### 1.5. Stock

Stock is valued at the lower of cost and net realisable value.

##### 1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

#### 2. Director and his interests

The director who served during the year and his interest in the company are as stated below:

	31/08/25	31/08/24
Anthony O'Donnell	100	100

**O'Donnell Butchers Limited**

**Notes to the abridged financial statements  
for the year ended 31 August 2025**

..... continued

<b>3. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Trade creditors	19,117	21,713
Director's accounts	21,701	14,878
<i>Taxation creditors</i>		
Corporation tax	(790)	(614)
PAYE/PRSI	1,258	1,250
	<u>41,286</u>	<u>37,227</u>
<b>4. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

**5. Approval of financial statements**

The financial statements were approved by the Board on the 11 March 2026 and signed on its behalf by

**Anthony O'Donnell**  
**Director**