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**BEARNA RESTAURANT LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2025**

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**BEARNA RESTAURANT LIMITED**

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**COMPANY INFORMATION**

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<b>Director</b>	Feter Sraman Barua (appointed 9 May 2025)
<b>Company secretary</b>	Arup Barua
<b>Registered number</b>	788306
<b>Registered office</b>	Unit 14 Bearna Village Centre Galway H91 Y326
<b>Accountants</b>	Frank McDonagh Chartered Accountants Shangort Knocknacarra Galway

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**BEARNA RESTAURANT LIMITED**

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**BEARNA RESTAURANT LIMITED**

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**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**

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	<b>2025</b>
	<b>€</b>
Current assets	<b>15,104</b>
Creditors: amounts falling due within one year	<b>(18,398)</b>
<b>Net current (liabilities)/assets</b>	<b>(3,294)</b>
<b>Total assets less current liabilities</b>	<b>(3,294)</b>
<b>Net (liabilities)/assets</b>	<b>(3,294)</b>
<b>Capital and reserves</b>	<b>(3,294)</b>

**Appropriation of Profit and loss account**

	<b>2025</b>
	<b>€</b>
Other movement in the profit and loss account	<b>(3,306)</b>
	<b>(3,306)</b>

**General information**

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These financial statements have been prepared in accordance with the micro-companies regime.

I, as director of Bearna Restaurant 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 members of the Company have not served a notice on the Company under section 334(1) in accordance with section 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

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**BEARNA RESTAURANT LIMITED**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 31 DECEMBER 2025**

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.....  
**Feter Sraman Barua**  
Director

Date: 6 February 2026

The notes on pages 3 to 4 form part of these financial statements.

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## BEARNA RESTAURANT LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

##### 1.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

###### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### 1.3 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

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**BEARNA RESTAURANT LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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**1. Accounting policies (continued)**

**1.4 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**1.5 Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.