

Company Number: 641009

T&D Restaurants Limited
Abridged Unaudited Financial
Statements
for the financial period ended
31 August 2025

T&D Restaurants Limited
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T&D Restaurants Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 August 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 period. Under the 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" 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 period end date and of the profit or loss of the company for the financial period 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

Diarmaid Blake
Director

12 December 2025



Maeve Mullins
Director

12 December 2025



T&D Restaurants Limited
BALANCE SHEET

as at 31 August 2025

	Notes	Aug 25 €	Mar 24 €
Fixed Assets			
Tangible assets	7	-	100,916
Current Assets			
Debtors	8	-	1,649
Cash and cash equivalents		-	13,629
		-	15,278
Creditors: amounts falling due within one year	9	-	(337,751)
Net Current Liabilities		-	(322,473)
Total Assets less Current Liabilities		-	(221,557)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(100)	(221,657)
Equity attributable to owners of the company		-	(221,557)

T&D Restaurants Limited
BALANCE SHEET

as at 31 August 2025

We as Directors of T&D Restaurants 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 period and of its profit or loss for such a financial period 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 12 December 2025 and signed on its behalf by:

Diarmaid Blake
Director



Maeve Mullins
Director



T&D Restaurants Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	(36,469)	(36,369)
Loss for the financial period	-	(185,188)	(185,188)
At 31 March 2024	100	(221,657)	(221,557)
Profit for the financial period	-	221,557	221,557
At 31 August 2025	100	(100)	-

T&D Restaurants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 August 2025

1. General Information

T&D Restaurants Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 641009. The registered office of the company is 3 Devon Place, The Crescent, Galway, H91 C92E. The company is involved in the food services industry. 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 financial period ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

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:

Long leasehold property	- 0% Straight line
Fixtures, fittings and equipment	- 12.5% 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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts if applicable.

Trade and other creditors

Trade and other creditors are initially recognised at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

T&D Restaurants Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 31 August 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance. The Companies business assets have been disposed of resulting in a realised net loss of €9,277. As the business is being discontinued, the Directors have also agreed to write-off the amounts owed to them which amounts to €444,743.

3. Period of financial statements

The financial statements are for the 17 month period ended 31 August 2025. The comparative figures relate to the 12 month period ended 31 March 2024.

4. Operating loss	Aug 25 €	Mar 24 €
Operating loss is stated after charging:		
Depreciation of tangible assets	<u>14,060</u>	<u>7,721</u>

5. Employees

The average monthly number of employees, including directors, during the financial period was 20, (Mar 24 - 25).

	Aug 25 Number	Mar 24 Number
Food service	<u>20</u>	<u>25</u>

6. Tax on profit/(loss)

Analysis of charge in the financial period

Current tax:

Corporation tax

	Aug 25 €	Mar 24 €
	<u>-</u>	<u>-</u>

(b) Factors affecting tax charge for the financial period

The tax assessed for the financial period differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	Aug 25 €	Mar 24 €
Profit/(loss) taxable at 0.00%	<u>221,557</u>	<u>(185,188)</u>

No charge to tax arises due to tax losses incurred.

T&D Restaurants Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 31 August 2025

7. Tangible assets	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 April 2024	51,063	79,400	130,463
Disposals	(51,063)	(79,400)	(130,463)
At 31 August 2025	-	-	-
Depreciation			
At 1 April 2024	-	29,547	29,547
Charge for the financial period	-	14,060	14,060
On disposals	-	(43,607)	(43,607)
At 31 August 2025	-	-	-
Net book value			
At 31 August 2025	-	-	-
At 31 March 2024	51,063	49,853	100,918
8. Debtors		Aug 25	Mar 24
		€	€
Prepayments		-	1,649
9. Creditors		Aug 25	Mar 24
Amounts falling due within one year		€	€
Trade creditors		-	8,375
Taxation		-	16,318
Directors' current accounts (Note 12)		-	308,338
Accruals		-	4,720
		-	337,751
10. Income Statement		Aug 25	Mar 24
		€	€
At 1 April 2024		(221,657)	(36,469)
Profit/(loss) for the financial period		221,557	(185,188)
At 31 August 2025		(100)	(221,657)
11. Capital commitments			

The company had no material capital commitments at the financial period-ended 31 August 2025.

T&D Restaurants Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 31 August 2025

12. Directors' transactions

The following amounts are repayable to the directors:

	Aug 25	Mar 24
	€	€
Diarmaid Blake	-	308,338
	<u> </u>	<u> </u>

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 December 2025.