

Company Number: 746857

Curley's Bar Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Curley's Bar Limited
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Curley's Bar Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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

Michael Curley
Director

2 April 2026

Curley's Bar Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 € as restated
Fixed Assets			
Tangible assets	9	51,946	58,581
Current Assets			
Stocks	10	4,500	10,000
Debtors	11	12,602	-
Cash and cash equivalents		1,161	12,512
		18,263	22,512
Creditors: amounts falling due within one year	12	(71,112)	(96,987)
Net Current Liabilities		(52,849)	(74,475)
Total Assets less Current Liabilities		(903)	(15,894)
Capital and Reserves			
Called up share capital presented as equity		100	-
Retained earnings		(1,003)	(15,894)
Equity attributable to owners of the company		(903)	(15,894)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Curley's Bar 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) 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 financial year 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 2 April 2026 and signed on its behalf by:

Michael Curley
Director

Curley's Bar Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 July 2025

	Retained earnings	Total
	€	€
At 1 August 2023	-	-
Loss for the financial year	(15,894)	(15,894)
At 31 July 2024	(15,894)	(15,894)
Profit for the financial year	14,891	14,891
At 31 July 2025	(1,003)	(1,003)

Curley's Bar Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Curley's Bar Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 746857. The registered office of the company is which is also the principal place of business of the company. The principal activity of the company was trading as a public house. 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 year ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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:

Plant and machinery	- 12.5% Straight line
Motor vehicles	- 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Curley's Bar Limited
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for the financial year ended 31 July 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of services rendered to the company.

Taxation and deferred taxation

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

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

In the opinion of the directors, there are no critical accounting judgements made in the application of these accounting policies that have a significant effect on the financial statements or estimates with a significant risk of material adjustment in the next year.

4. Going concern

After reviewing the company's forecasts, plans and financial projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

5. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	8,617	8,369
	<u> </u>	<u> </u>
6. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,813	-
	<u> </u>	<u> </u>

7. Employees

The average monthly number of employees, including director, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Employees including Directors	5	5
	<u> </u>	<u> </u>

8. Prior financial year error correction

During the preparation of the current year's financial statements, the directors identified that the issued share capital of €100 subscribed at incorporation had not been recognised in the prior period's financial statements. In accordance with FRS 102 Section 10, a prior year adjustment has been made to correct this omission. The adjustment has no impact on the current year profit or loss and does not affect retained earnings. It results in the recognition of €100 called-up share capital not paid within debtors and a corresponding increase in called-up share capital.

Curley's Bar Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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9. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 August 2024	-	66,950	66,950
Additions	1,982	-	1,982
At 31 July 2025	<u>1,982</u>	<u>66,950</u>	<u>68,932</u>
Depreciation			
At 1 August 2024	-	8,369	8,369
Charge for the financial year	248	8,369	8,617
At 31 July 2025	<u>248</u>	<u>16,738</u>	<u>16,986</u>
Net book value			
At 31 July 2025	<u><u>1,734</u></u>	<u><u>50,212</u></u>	<u><u>51,946</u></u>
At 31 July 2024	<u><u>-</u></u>	<u><u>58,581</u></u>	<u><u>58,581</u></u>

10. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>4,500</u>	<u>10,000</u>

The replacement cost of stock did not differ significantly from the figures shown.

11. Debtors

	2025 €	2024 €
Other debtors	7,710	-
Director's current account (Note 15)	3,921	-
Taxation	871	-
Called up share capital not paid	100	-
	<u>12,602</u>	<u>-</u>

12. Creditors
Amounts falling due within one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	42,704	53,255
Trade creditors	23,525	12,551
Taxation	2,983	15,918
Director's current account (Note 15)	-	15,263
Accruals	1,900	-
	<u>71,112</u>	<u>96,987</u>

13. Income Statement

	2025 €	2024 €
At 1 August 2024	(15,894)	-
Profit/(loss) for the financial year	14,891	(15,894)
At 31 July 2025	<u>(1,003)</u>	<u>(15,894)</u>

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14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

15. Director's remuneration and transactions	2025	2024
	€	€
Director's remuneration		
Remuneration	42,000	37,443
Pension contributions	4,000	-
	<u>46,000</u>	<u>37,443</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Michael Curley	-	15,263
	<u>-</u>	<u>15,263</u>

16. Controlling interest

The ultimate controlling party of the company is the director, Michael Curley.

17. Post-Balance Sheet Events

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 April 2026.