

**Chezmart Limited**

**Abridged Financial Statements**

**For year ended 30/06/2025**

Registered Number : 745514

## **Chezmart Limited**

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## **Chezmart Limited**

### **Directors and other information**

Director	Martin McCormack
Registered Office	Caher East Kenmare Co Kerry V93 R2V3
Secretary	Montserrat Salvado Perez
Accountants	Kearney & Company 14 Tralee Road Castleisland Co. Kerry
Bankers	Bank of Ireland Kenmare Co Kerry

## **Chezmart Limited**

### **Directors' Report**

The directors present their annual report together with the unaudited Financial Statements for the year ended 30th June 2025

#### **PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS**

The principal activity of the business is the provision of services primarily to hospitality and tourism sectors.

The directors' are satisfied with the overall performance of the company in the financial year. There will not be any changes in activities and operations in the foreseeable future.

#### **Results**

	2025	2024
	€	€
The profit/(Loss) after tax for the financial years amounted to	7,800	16,155
Retained profit for the year	24,055	16,155

#### **Interests of directors and secretary**

The Director and Secretary of the company interests in shares of the company during the financial year are as follows ;

Names	Chezmart Limited
Martin McCormack (Director)	50 Ordinary Shares of €1 each
Montserrat Salvado Perez	50 Ordinary Shares of €1 each

## **Chezmart Limited**

### **Directors' report ( continued )**

#### **Post Balance Sheet Events**

There were no post balance sheet events.

#### **Accounting Records**

The Directors acknowledge their responsibilities under Sections 281 and 285 of the Companies Act 2014 to keep accounting records for the company.  
Our accounting records are kept at Caher East, Kenmare, Co. Kerry.

On behalf of the board

Martin McCormack  
Director

Montserrat Salvado Perez  
Secretary

Date : 12th March 2026

## **Chezmart Limited**

### **DIRECTORS' RESPONSIBILITIES STATEMENTS**

#### **General responsibilities**

The director is 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 financial statements for each financial year, which gives 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 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council.

In preparing the financial statements, the director is required to ;

- 1 ) Select suitable accounting policies and then apply them consistently
- 2 ) Make judgements and estimates that are reasonable and prudent
- 3 ) 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 these standards.
- 4 ) Prepare the statutory 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 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the statutory financial statements as set out on pages 8 to 13.

- \* 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 Kearney & Co Accountants, 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 year ended 30 June 2025

On behalf of the board

Martin McCormack  
Director

Montserrat Salvado Perez  
Secretary

Date : 12th March 2026

## **Accountants' report to the directors on the unaudited financial statements of Chezmart Limited**

We have compiled the statutory financial statements set out on pages 8 to 13 of Chezmart Limited for the year ended 30th June 2025

### **Respective responsibilities of directors and Accountants**

As described on page 6 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Chezmart Limited from the accounting records, information and explanations supplied to us by the director

### **SCOPE OF WORK**

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the director

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.

Marcus Kearney  
Kearney & Co  
Accountants

Date : 13th March 2026

## Chezmart Limited

### Profit and Loss Account for the year ended 30th June 2025

	Notes	2025 €	2024 €
Turnover ( excl Vat )		131,532	105,486
Cost of Sales		-	-
		<hr/>	<hr/>
Gross Profit		131,532	105,486
Overhead Expenses - Schedule 1		- 121,615	- 81,720
		<hr/>	<hr/>
Operating Profit		9,917	23,766
Investment Income		-	-
		<hr/>	<hr/>
Profit on ordinary activities before taxation		9,917	23,766
Tax on ordinary activities		- 2,117	- 7,611
		<hr/>	<hr/>
Retained profit for the year		7,800	16,155

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of in 2025

A separate statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Profit and Loss Account.

On behalf of the board

Martin McCormack  
Director

Montserrat Salvado Perez  
Secretary

12.03.2026

**Chezmart Limited**

**Balance Sheet  
at 30 June 2025**

	Notes	€	2025 €	€	2024 €
<b>Fixed Assets</b>			29,352		-
<b>Current Assets</b>					
Debtors	7	17,552		23,580	
Cash at Bank/ On Hands		15,076		8,969	
			-----	-----	
			32,628	32,549	
Creditors : amounts falling due within one year	8	- 18,957		- 16,294	
			-----	-----	
Net Current Assets			13,671		16,255
			-----	-----	
<b>Total Assets less Current Liabilities</b>			43,023		16,255
Creditors : amounts falling due > 1 Yrwithin		- 18,968			-
			-----	-----	
Net Assets			24,055		16,255
			=====	=====	
<b>Capital and Reserves</b>					
Called Up Share Capital			100		100
Profit and loss account			23,955		16,155
			-----	-----	
<b>Shareholders' Funds - Equity</b>			24,055		16,255
			,=====		,=====

I as director of Chezmart Limited state that ;

- ( a ) the company is availing itself of the audit exemption ( and the exemption shall be expressed to be " 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 section 358 or 359, as appropriate, is complied with,
- ( c ) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- ( d ) the director acknowledge the obligations of the company, under this Act, to
  - (i) keep adequate accounting records and prepare statutory 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
  - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- ( e ) the company has relied on the specific exemption contained in S.352 Companies Act 2014 and 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 have been properly prepared in accordance with S.353 Companies Act 2014.

On behalf of the Board

Martin McCormack  
Director

Montserrat Salvado Perez  
Secretary

12th March 2026

## **Chezmart Limited**

### **Notes to the financial statements for the year ended 30 June 2025**

#### **1. General Information**

Chezmart Limited is a private company limited by shares, incorporated in the Republic of Ireland on the 24th July 2023. (Registered no. 745514). The registered office is Caher East, Kenmare, Co. Kerry.

The principal activity of the company is the provision of services primarily to hospitality and tourism sectors.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, The Financial Reporting Standard applicable in the UK and Republic of Ireland '.

#### **3. Accounting policies and measurement bases**

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council as promulgated by The Institute of Certified Public accountants in Ireland.

#### **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 FRS 1 : Cash Flow Statements, it has not prepared a cash flow statement.

#### **4. Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered net of discounts and Value Added Tax.

#### **5. Taxation**

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

## Chezmart Limited

### Notes to the Unaudited Financial Statements for the year ended 30 June 2025

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#### 10. Share Capital

	2025 €	2024 €
Authorised Equity 100,000 Ordinary shares of €1.00 each	100,000	100,000
	=====	=====
Alotted , called up and fully paid equity 100 Ordinary shares of €1.00 each	100	100

#### 11. Equity Reserves

	2025 € Profit and Loss Account €	2024 € Profit and Loss Account €
At 1 July 2024	16,155	-
Profit/Loss for period	7,800	16,155
	-----	-----
at 30 June 2025	23,955	16,155
	=====	=====

#### 15. Reconciliation of movements in shareholders' funds

	2025 €	2024 €
Profit/Loss for the year	7,800	16,155
Opening shareholders' funds	16,155	-
	-----	-----
	23,955	16,155
	=====	=====