

Company Number: 356525

Léirithe Le Mac Dara Ó Curraidhín Teoranta
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Léirithe Le Mac Dara Ó Curraidhín Teoranta

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 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 year. Under that 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", applying Section 1A of that Standard, 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 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 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

Mac Dara Ó Curraidhín
Director

3 April 2026

Deirdre Ní Ghríofa
Director

3 April 2026

Léirithe Le Mac Dara Ó Curraidhín Teoranta

STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	11,600	14,985
Current Assets			
Debtors	6	(1,047)	53,956
Cash and cash equivalents		80,977	76,981
		79,930	130,937
Creditors: amounts falling due within one year	7	(9,292)	(4,891)
Net Current Assets		70,638	126,046
Total Assets less Current Liabilities		82,238	141,031
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		82,138	140,931
Equity attributable to owners of the company		82,238	141,031

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.

We as Directors of Léirithe Le Mac Dara Ó Curraidhín Teoranta, 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 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 3 April 2026 and signed on its behalf by:

Mac Dara Ó Curraidhín
Director

Deirdre Ní Ghríofa
Director

Léirithe Le Mac Dara Ó Curraidhín Teoranta
STATEMENT OF CHANGES IN EQUITY

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	100	164,340	164,440
Loss for the financial year	-	(23,409)	(23,409)
At 31 May 2024	100	140,931	141,031
Loss for the financial year	-	(58,793)	(58,793)
At 31 May 2025	100	82,138	82,238

Léirithe Le Mac Dara Ó Curraidhín Teoranta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Léirithe Le Mac Dara Ó Curraidhín Teoranta is a company limited by shares incorporated in Ireland. Baile An Ghleanna, An Spidéal, Gaillimh is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 May 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.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Office	-	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 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.

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.

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 Statement of Financial Position date.

Ordinary share capital

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

Léirithe Le Mac Dara Ó Curraidhín Teoranta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

3. Operating loss		2025	2024
		€	€
Operating loss is stated after charging:			
Depreciation of property, plant and equipment		4,529	4,303
		<u><u> </u></u>	<u><u> </u></u>
4. Employees			
The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).			
		2025	2024
		Number	Number
General		7	2
		<u><u> </u></u>	<u><u> </u></u>
5. Property, plant and equipment			
	Plant and machinery	Office	Total
	€	€	€
Cost			
At 1 June 2024	52,901	30,564	83,465
Additions	1,144	-	1,144
	<u> </u>	<u> </u>	<u> </u>
At 31 May 2025	54,045	30,564	84,609
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 June 2024	49,883	18,597	68,480
Charge for the financial year	3,192	1,337	4,529
	<u> </u>	<u> </u>	<u> </u>
At 31 May 2025	53,075	19,934	73,009
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 May 2025	970	10,630	11,600
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 May 2024	3,018	11,967	14,985
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
6. Debtors		2025	2024
		€	€
Trade debtors		(1,780)	51,674
Directors' current accounts		266	2,282
Taxation		467	-
		<u> </u>	<u> </u>
		(1,047)	53,956
		<u><u> </u></u>	<u><u> </u></u>
7. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		(1,153)	122
Taxation		4,265	2,602
Accruals		6,180	2,167
		<u> </u>	<u> </u>
		9,292	4,891
		<u><u> </u></u>	<u><u> </u></u>

Léirithe Le Mac Dara Ó Curraidhín Teoranta
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial year ended 31 May 2025

8. Income Statement

	2025	2024
	€	€
At 1 June 2024	140,931	164,340
Loss for the financial year	(58,793)	(23,409)
At 31 May 2025	82,138	140,931

9. Capital commitments

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

10. Directors' remuneration

	2025	2024
	€	€
Remuneration	38,677	44,885
Pension contributions	10,714	10,204
	49,391	55,089

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 April 2026.