



Company No: 020538 (Ireland)

OSTOIRI CHONAMARA TEORANTA (CONNEMARA CATERERS LIMITED)

**Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025**

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for the financial year ended 31 March 2025**

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COMPANY INFORMATION
for the financial year ended 31 March 2025

DIRECTORS

Aine Ades
Breandan O'Scanaill

SECRETARY

Breandan O'Scanaill

REGISTERED OFFICE

Beach Road
Clifden
Co Galway
Ireland

COMPANY NUMBER

020538

CHARTERED ACCOUNTANTS

Kevin Barry Accountants
PO Box 13288
An Post Clifden Delivery Service Unit
The Low Road, Clifden
Co Galway
H71 H720
Ireland

BANKERS

Bank Of Ireland
Clifden
Co Galway

BALANCE SHEET
for the financial year ended 31 March 2025


	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	227,587	248,666
		227,587	248,666
Current assets			
Debtors		25,032	-
Cash at bank and in hand		11,363	5,285
		36,395	5,285
Creditors: amounts falling due within one year		(257,039)	(220,408)
Net current liabilities		(220,644)	(215,123)
Total assets less current liabilities		6,943	33,543
Net assets		6,943	33,543
Capital and reserves			
Called-up share capital	6	3	3
Profit and loss account		6,940	33,540
Total shareholder's funds		6,943	33,543


These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

We, as directors of Ostoiri Chonamara Teoranta (Connemara Caterers Limited) state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company;
- The Company has relied on the specified 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 statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements of Ostoiri Chonamara Teoranta (Connemara Caterers Limited) (registered number: 020538) were approved and authorised for issue by the Board of Directors on Feb 23, 2026. They were signed on its behalf by:


Aine Ades
Director


Breandan O'Scanail
Director

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 31 March 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 01 April 2023	3	57,965	57,968
Loss for the financial year	-	(25,269)	(25,269)
Total comprehensive loss	-	(25,269)	(25,269)
Adjustment in relation to LPT	-	844	844
At 31 March 2024	3	33,540	33,543
At 01 April 2024	3	33,540	33,543
Loss for the financial year	-	(25,756)	(25,756)
Total comprehensive loss	-	(25,756)	(25,756)
Adjustment in relation to LPT	-	(844)	(844)
At 31 March 2025	3	6,940	6,943

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Ostoiri Chonamara Teoranta (Connemara Caterers Limited) (registered number 020538) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Beach Road, Clifden, Co Galway, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Ostoiri Chonamara Teoranta (Connemara Caterers Limited) is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Land and buildings	25 years straight line
Fixtures and fittings	8 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

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.

2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, the directors are required to make judgements that have a significant impact on the amounts recognised. The following are the critical judgements that the directors have made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

3. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	-	-
	-	-

4. Operating loss and loss on ordinary activities before taxation

The Company had no employees in the current or previous financial year.

Operating loss and loss on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets (note 5)	21,079	-
	21,079	-

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

5. Tangible assets

	Land and buildings	Fixtures and fittings	Total
	€	€	€
Cost			
At 01 April 2024	481,088	26,381	507,469
At 31 March 2025	481,088	26,381	507,469
Accumulated depreciation			
At 01 April 2024	233,029	25,774	258,803
Charge for the financial year	20,968	111	21,079
At 31 March 2025	253,997	25,885	279,882
Net book value			
At 31 March 2025	227,091	496	227,587
At 31 March 2024	248,059	607	248,666

6. Called-up share capital

	2025	2024
	€	€
Allotted, called-up and fully-paid		
2 Ordinary shares of €1.27 each	3	3

7. Related party transactions

Transactions with the entity's directors (or members of its governing body)

Amounts owed to directors

	2025	2024
	€	€
Directors Loan Account:Directors Current Account-14	255,259	219,155

8. Events after the Balance Sheet date

There have been no events after the balance sheet date affecting the Company since the financial year.