

Company registration number 723261 (Ireland)

**SIAR Ó DHEAS CUIDEACHTA FAOI THEORAINN RÁTHAÍOCHTA  
BAILE IARTHACH THUaidH, OILEAN CHLÉIRE, CO CORK  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

# SIAR Ó DHEAS CUIDEACHTA FAOI THEORAINN RÁTHAÍOCHTA BAILE IARTHACH THUaidH, OILEAN CHLÉIRE, CO CORK BALANCE SHEET

AS AT 31 DECEMBER 2025

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	2025		2024	
	€	€	€	€
		=====		=====
Reserves		-		-
		=====		=====

The company has not traded during the year or the preceding financial period. During this time the company received no income and incurred no expenditure and therefore no profit and loss account is presented in these financial statements.

Siar Ó Dheas Cuideachta Faoi Theorainn Rátháochta is a private company limited by guarantee incorporated in Ireland. The registered office is Baile Iarthach Thuaidh, Oiléan Chléire, Chorcaí.

We, as directors of (Siar Ó Dheas Cuideachta Faoi Theorainn Rátháochta), state that:

- (a) The company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.
- (c) We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.
- (d) We hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- (e) The company has relied on the specified exemption as a micro company contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and we confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The financial statements were approved by the board of directors and authorised for issue on 16 March 2026 and are signed on its behalf by:

Ciarán O Drisceoil  
**Director**

Merlin Tanner  
**Director**

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# SIAR Ó DHEAS CUIDEACHTA FAOI THEORAINN RÁTHAÍOCHTA BAILE IARTHACH THUaidH, OILEAN CHLÉIRE, CO CORK

## NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

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### 1 Accounting policies

#### 1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 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 current liabilities.

#### 1.4 Financial instruments

Financial assets and liabilities are recognised only when the company becomes a party to the contractual provisions of the instrument. They are recognised initially at cost, which is measured at the transaction price including material transaction costs. Financial assets and liabilities are offset when the company currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

#### 1.5 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. When contributions are not expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service, the liability recognised is measured at the present value of the contributions payable.

The cost of providing benefits under defined benefit plans is determined separately for each plan, and is based on actuarial advice. Amounts paid in the period are recognised in surplus and deficit after adjusting for outstanding contributions payable, including the funding of any deficit.

When contributions are not expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service, the liability recognised is measured at the present value of the contributions payable. The unwinding of the related discount is recognised as an interest expense in surplus or deficit in the period in which it arises.

**SIAR Ó DHEAS CUIDEACHTA FAOI THEORAINN RÁTHAÍOCHTA  
BAILE IARTHACH THUAIDH, OILEAN CHLÉIRE, CO CORK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**AS AT 31 DECEMBER 2025**

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<b>2 Income and expenditure account</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the beginning and end of the year	-	-
	<u>          </u>	<u>          </u>