

Company Number: 310246

C.T. Caterer Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

C.T. Caterer Ltd
CONTENTS

	Page
Directors and Other Information	3
Balance Sheet	4
Notes to the Financial Statements	5 - 7

C.T. Caterer Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Gerard Counihan Abbie Counihan
Company Secretary	Gerard Counihan
Company Number	310246
Registered Office and Business Address	Iveragh Road, Killorglin, Co Kerry.
Accountants	PSC Accountants & Advisors 2nd Floor Riverside House Fels Point Dan Spring Road Tralee Co Kerry

C.T. Caterer Ltd
BALANCE SHEET
as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	5	10	10
Current Assets			
Cash and cash equivalents		5	5
Net Current Assets		5	5
Total Assets less Current Liabilities		15	15
Capital and Reserves			
Called up share capital presented as equity		15	15
Equity attributable to owners of the company		15	15

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 C.T. Caterer Ltd, 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 359 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 5 March 2026 and signed on its behalf by:


Gerard Counihan
Director


Abbie Counihan
Director

C.T. Caterer Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of C.T. Caterer Ltd for the financial year ended 30 June 2025.

C.T. Caterer Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 310246). The registered office is at Bunkers Iveragh Road, Killorglin, Co. Kerry. The company did not trade during the year.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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 30 June 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 280B 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.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Taxation and deferred taxation

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

Where a surcharge rate of tax applies to certain undistributed profits, the tax (deferred and current) charge is calculated at the tax rate applicable to undistributed profits until the company recognises a liability to pay a dividend.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

C.T. Caterer Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Financial Instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

3. Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

4. Employees

There were no employees during the year.

5. Investments

Investments	Subsidiary undertakings shares
Cost	€
At 30 June 2025	10
Net book value	
At 30 June 2025	<u>10</u>
At 30 June 2024	<u><u>10</u></u>

5.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following company:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking W.S. Catering Ltd	Iveragh Road, Killorglin, Co. Kerry	Bar and restaurant	Ordinary shares	100%

6. Capital commitments

There were no capital commitments at 30 June 2025.

C.T. Caterer Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Contingent liabilities

The company did not have any contingent liabilities as at 30 June 2025.

8. Related party transactions

The company has availed of the exemption outlined in FRS 102 which exempts transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member group.

Ultimate controlling party

The company is owned in equal proportion by Gerard and Abbie Counihan.

Key management personnel compensation

No compensation was paid to key management personnel during the period end 2025.

Other related party transactions

There were no other related party transactions during the above year.

9. Post-Balance Sheet Events

There are no material Post Balance Sheet Events.

10. DIRECTORS' TRANSACTIONS

During the accounts period the directors did not receive any loans, quasi-loans, credit transactions or guarantees from the company.

11. GUARANTEES AND OTHER FINANCIAL COMMITMENTS

The company had no guarantees and financial commitments as at 30 June 2025.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.