

Registration number 403441

CASA ONORIOJIM PARLOURS LTD

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED

30 APRIL 2025

CASA ONORIOJIM PARLOURS LTD

COMPANY INFORMATION

DIRECTORS Jim Corbett
Joe Brophy

SECRETARY Jim Corbett

COMPANY NUMBER 403441

REGISTERED OFFICE Mario's
Unit 2 Derg Court
Ballina
Killaloe
Co Tipperary

ACCOUNTANTS Noel Carr & Co
Chartered Accountants
Castle Street
Roscommon
F42RH97

BANKERS Permanent TSB
41 Main Street
Roscommon

CASA ONORIOJIM PARLOURS LTD

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CASA ONORIOJIM PARLOURS LTD

DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2025

Extract of the Directors Report

The directors present their report and the audited accounts for the year ended 30 April 2025.

Principal activity and business review

The principal activity of the company continues to be the operation of fast food restaurant in Killaloe, Co. Tipperary.

Results and dividends

The results for the year are set out on page .

The retained profit for the financial year amounted to €8,828 (30 April 2024 : Retained loss €8,127).

The directors do not recommend payment of a final dividend.

Principal risks and uncertainties

The principal risk to the company's business is from new entrants to the market. The company is not at present exposed to currency risk as all its activities take place in the Republic of Ireland. The company's liquidity policy is to ensure that sufficient resources are available either from cash balances, cash flows and near cash liquid investments to ensure all obligations can be met when they fall due.

The company has insurances, business policies and organisational structures to limit these risks and the Board of Directors regularly review, re-assess and proactively limit these risks.

Important events since the year end

There have not been any events since the balance sheet date which necessitate revision of the figures included in the financial statements.

Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

| | Ordinary shares | |
|-------------|------------------------|-----------------|
| | 30/04/25 | 01/05/24 |
| Jim Corbett | 100 | 100 |
| Joe Brophy | - | - |

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Section 281, Companies Act, 2014, regarding adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are maintained at Mario's, Unit 2 Derg Court, Ballina, Killaloe, Co Tipperary.

CASA ONORIOJIM PARLOURS LTD

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 APRIL 2025**

Accountants

The accountants, Noel Carr & Co, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

Directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and regulations.

In preparing these the directors are required to:

The directors confirm that they have complied with the above requirements in preparing the financial statements.

On behalf of the board

Jim Corbett
.....

Joe Brophy
.....

Jim Corbett
Director

Joe Brophy
Director

CASA ONORIOJIM PARLOURS LTD

DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2025

Statement of directors' responsibilities and declaration on audited financial statements

General responsibilities

The directors are responsible for preparing the Annual 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 period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102, the Financial Reporting Standard applicable in the UK and Ireland. They also have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on audited financial statements

In relation to the financial statements as set out on pages 4 to 7 :

- The directors approve these 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 Noel Carr & Co all 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 April 2025.

On behalf of the board

Jim Corbett

Joe Brophy

Jim Corbett
Director

Joe Brophy
Director

CASA ONORIOJIM PARLOURS LTD

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

| | | 2025 | | 2024 | |
|--|-------|-----------------|------------------|-----------------|------------------|
| | Notes | € | € | € | € |
| Fixed assets | | | | | |
| Tangible assets | 3 | | 300,392 | | 304,211 |
| Current assets | | | | | |
| Stocks | 4 | 4,680 | | 4,725 | |
| Cash at bank and in hand | | 5,889 | | 33,754 | |
| | | <u>10,569</u> | | <u>38,479</u> | |
| Creditors: amounts falling due within one year | | <u>(59,006)</u> | | <u>(83,271)</u> | |
| Net current liabilities | | | <u>(48,437)</u> | | <u>(44,792)</u> |
| Total assets less current liabilities | | | 251,955 | | 259,419 |
| Creditors: amounts falling due after more than one year | | | <u>(118,638)</u> | | <u>(134,930)</u> |
| Net assets | | | <u>133,317</u> | | <u>124,489</u> |
| Capital and reserves | | | | | |
| Called up share capital | 6 | | 100 | | 100 |
| Profit and loss account | | | <u>133,217</u> | | <u>124,389</u> |
| Shareholders' funds | | | <u>133,317</u> | | <u>124,489</u> |

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 3 the directors acknowledge the obligation of the company to keep adequate accounting records, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with this Act.

On behalf of the board

Jim Corbett

Joe Brophy

Jim Corbett
Director

Joe Brophy
Director

16 January 2026

The notes on pages 5 to 7 form an integral part of these financial statements.

CASA ONORIOJIM PARLOURS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting policies

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis in accordance with the historical cost convention. 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 as issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Premises improvements - 5% Straight line

Stock

Stock is valued at the lower of cost and net realisable value.

Taxation

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

2. Directors' emoluments

| | 2025 | 2024 |
|---------------------------------|-------------|-------------|
| | € | € |
| Remuneration and other benefits | 29,940 | 30,942 |

CASA ONORIOJIM PARLOURS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

| 3. Fixed assets | Tangible fixed assets € |
|------------------------|--|
| Cost | |
| At 01/05/24 | 413,446 |
| At 30/04/25 | <u>413,446</u> |
| Depreciation | |
| At 01/05/24 | 109,235 |
| Charge for year | 3,819 |
| At 30/04/25 | <u>113,054</u> |
| Net book values | |
| At 30/04/25 | <u>300,392</u> |
| At 30/04/24 | <u><u>304,211</u></u> |

| 4. Stocks | 2025 € | 2024 € |
|------------------|-------------------|-------------------|
| Stocks | <u>4,680</u> | <u>4,725</u> |

In the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts.

5. Controlling interest

The company is owned and controlled by the director Jim Corbett. It is his responsibility to elect management to look after the affairs the company.

| 6. Share capital | 2025 € | 2024 € |
|--|-------------------|-------------------|
| Authorised equity | | |
| 10,000 Ordinary shares of €1.00 each | <u>10,000</u> | <u>10,000</u> |
| Allotted, called up and fully paid equity | | |
| 100 Ordinary shares of €1.00 each | <u>100</u> | <u>100</u> |

CASA ONORIOJIM PARLOURS LTD

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

7. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 16 January 2026.