

Registration number 674324

CLS Catering Ltd

Abridged accounts

for the year ended 30th June 2025

CLS Catering Ltd

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CLS Catering Ltd

Directors and other information

| | |
|-------------------|--|
| Director | Lim Soek Cheng |
| Secretary | Cheng Ning Eng |
| Company number | 674324 |
| Registered office | Main Street Ballyhaunis Co. Mayo F35 YT22 |
| Business address | Main Street Ballyhaunis Co. Mayo F35 YT22 |
| Bankers | AIB Bank Claremorris Co. Mayo |

CLS Catering Ltd

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

| | Ordinary shares | |
|--------------------------|------------------------|-----------------|
| | 30/06/25 | 30/06/24 |
| Lim Soek Cheng | 100 | 100 |
| Company secretary | | |
| Cheng Ning Eng | - | - |

The original report was approved by the board on 30 January 2026 and signed on its behalf by Lim Soek Cheng.

CLS Catering Ltd

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director to prepare financial statements for each financial year 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 period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9 :

- The director approves these financial statements and confirms that she is 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 director confirms that she has made available to , all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

Lim Soek Cheng
Director

Date: 30th January 2026

CLS Catering Ltd

**Abridged balance sheet
as at 30 June 2025**

| | Notes | 2025 | | 2024 | |
|---|-------|--------------|------------------|--------------|------------------|
| | | € | € | € | € |
| Fixed assets | | | | | |
| Tangible assets | 3 | | 2,649 | | 3,547 |
| Current assets | | | | | |
| Stocks | | 400 | | 400 | |
| Cash at bank and in hand | | 3,752 | | 3,891 | |
| | | <u>4,152</u> | | <u>4,291</u> | |
| Creditors: amounts falling due within one year | | | | | |
| | | (113,719) | | (104,495) | |
| Net current liabilities | | | <u>(109,567)</u> | | <u>(100,204)</u> |
| Total assets less current liabilities | | | (106,918) | | (96,657) |
| Deficiency of assets | | | <u>(106,918)</u> | | <u>(96,657)</u> |
| Capital and reserves | | | | | |
| Called up share capital | | | 100 | | 100 |
| Profit and loss account | | | (107,018) | | (96,757) |
| Equity shareholders' funds | | | <u>(106,918)</u> | | <u>(96,657)</u> |

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they 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.

CLS Catering Ltd

The abridged accounts were approved by the Board on 30 January 2026 and signed on its behalf by

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Lim Soek Cheng
Director

CLS Catering Ltd
Notes to the abridged financial statements
for the year ended 30 June 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

| | | |
|-------------------------------------|---|---------------------|
| Plant and machinery | - | 12.5% Straight Line |
| Fixtures, fittings and equipment | - | 12.5% Straight Line |

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

CLS Catering Ltd
Notes to the abridged financial statements
for the year ended 30 June 2025

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2. Employees

Number of employees

The average monthly numbers of employees
(including the director) during the year were:

| | 2025 | 2024 |
|--|-------------|-------------|
| | <u>7</u> | <u>6</u> |

Employment costs

Wages and salaries
Social insurance costs

| | 2025 | 2024 |
|------------------------|---------------|---------------|
| | € | € |
| Wages and salaries | 84,284 | 54,595 |
| Social insurance costs | <u>7,816</u> | <u>4,680</u> |
| | <u>92,100</u> | <u>59,275</u> |

2.1. Directors' remuneration

Remuneration and other emoluments

| | 2025 | 2024 |
|-----------------------------------|--------------|--------------|
| | € | € |
| Remuneration and other emoluments | <u>9,200</u> | <u>8,550</u> |

CLS Catering Ltd
Notes to the abridged financial statements
for the year ended 30 June 2025

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3. Fixed assets

| | Tangible fixed assets | Total |
|------------------------|--------------------------------------|--------------|
| | € | € |
| Cost | | |
| At 1 July 2024 | 7,112 | 7,112 |
| At 30 June 2025 | 7,112 | 7,112 |
| Depreciation | | |
| At 1 July 2024 | 3,565 | 3,565 |
| Charge for year | 898 | 898 |
| At 30 June 2025 | 4,463 | 4,463 |
| Net book values | | |
| At 30 June 2025 | 2,649 | 2,649 |
| | | |
| Cost | | |
| At 30 June 2024 | 7,112 | 7,112 |
| Depreciation | | |
| At 1 July 2023 | 2,667 | 2,667 |
| Charge for year | 898 | 898 |
| At 30 June 2024 | 3,565 | 3,565 |
| Net book values | | |
| At 30 June 2024 | 3,547 | 3,547 |

4. Share capital

| | 2025 | 2024 |
|---|-------------|-------------|
| | € | € |
| Authorised equity | | |
| 100,000 Ordinary shares of €1 each | 100,000 | 100,000 |
| Allotted, called up and fully paid share capital | | |
| 100 Ordinary shares of €1 each | 100 | 100 |
| | | |
| Allotted and called up share capital | | |
| Amounts presented in equity | | |
| 100 Ordinary shares of €1 each | 100 | 100 |

CLS Catering Ltd
Notes to the abridged financial statements
for the year ended 30 June 2025

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5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 30 January 2026.