

Company Number: 481655

Murban Bar & Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Murban Bar & Catering Limited

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Murban Bar & Catering Limited
DIRECTOR AND OTHER INFORMATION

Director	Claire Murphy
Company Secretary	William Murphy (Appointed 19 September 2024) Claudia Murphy (Resigned 19 September 2024)
Company Number	481655
Registered Office	c/o William Murphy Banna Ardfert Co.Kerry
Business Address	Kerry Airport Farranfore Co.Kerry
Accountants	John Tarrant & Co Chartered Accountants 25 Westcourt Caherslee Tralee Co. Kerry

Murban Bar & Catering Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they 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 they has made available to John Tarrant & Co, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board

Claire Murphy
Director

22 December 2025

Murban Bar & Catering Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	119,327	130,436
Current Assets			
Stocks	7	23,600	21,950
Debtors	8	12,816	11,294
Cash at bank and in hand		64,386	18,635
		100,802	51,879
Creditors: amounts falling due within one year	9	(46,821)	(56,364)
Net Current Assets/(Liabilities)		53,981	(4,485)
Total Assets less Current Liabilities		173,308	125,951
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	173,208	125,851
Equity attributable to owners of the company		173,308	125,951

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.

I as Director of Murban Bar & Catering Limited, 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 358 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) I 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 22 December 2025 and signed on its behalf by:

Claire Murphy
Director

Murban Bar & Catering Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	114,478	114,578
Profit for the financial year	-	11,373	11,373
At 31 March 2024	100	125,851	125,951
Profit for the financial year	-	47,357	47,357
At 31 March 2025	100	173,208	173,308

Murban Bar & Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

These financial statements comprising the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual financial statements of Murban Bar & Catering Limited for the financial year ended 31st March 2025.

Murban Bar & Catering Limited is a company limited by shares incorporated in Ireland. The registered office is c/o William Murphy, Banna, Ardfert, Co Kerry and principal place of business is Kerry Airport, Farranfore, Co Kerry. The nature of the company's operations and its principal activities are set out in the Director's Report on pages 4-5.

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 31 March 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 280A 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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Short leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	33% Straight Line
Motor vehicles	-	15% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Murban Bar & Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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.

Taxation

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

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	15,089	17,171
Government grants received	(9,032)	-
	<u> </u>	<u> </u>

4. Interest payable and similar expenses	2025	2024
	€	€
Interest	-	1,117
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 17, (2024 - 20).

	2025	2024
	Number	Number
Management	3	3
Operatives	14	17
	<u> </u>	<u> </u>
	17	20
	<u> </u>	<u> </u>

Murban Bar & Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6. Tangible assets	Investment properties €	Short leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 April 2024	85,000	65,934	50,077	45,195	246,206
Additions	-	-	3,980	-	3,980
At 31 March 2025	<u>85,000</u>	<u>65,934</u>	<u>54,057</u>	<u>45,195</u>	<u>250,186</u>
Depreciation					
At 1 April 2024	-	36,260	49,125	30,385	115,770
Charge for the financial year	-	9,890	2,237	2,962	15,089
At 31 March 2025	<u>-</u>	<u>46,150</u>	<u>51,362</u>	<u>33,347</u>	<u>130,859</u>
Net book value					
At 31 March 2025	<u>85,000</u>	<u>19,784</u>	<u>2,695</u>	<u>11,848</u>	<u>119,327</u>
At 31 March 2024	<u>85,000</u>	<u>29,674</u>	<u>952</u>	<u>14,810</u>	<u>130,436</u>
7. Stocks				2025	2024
				€	€
Closing Stock-Bar & Food				<u>23,600</u>	<u>21,950</u>
The replacement cost of stock did not differ significantly from the figures shown.					
8. Debtors				2025	2024
				€	€
Trade debtors				1,959	823
Other debtors				10,857	10,471
				<u>12,816</u>	<u>11,294</u>
9. Creditors				2025	2024
Amounts falling due within one year				€	€
Trade creditors				21,407	22,216
Taxation				12,586	19,256
Accruals				12,828	14,892
				<u>46,821</u>	<u>56,364</u>
10. Income Statement				2025	2024
				€	€
At 1 April 2024				125,851	114,478
Profit for the financial year				47,357	11,373
At 31 March 2025				<u>173,208</u>	<u>125,851</u>
11. Capital commitments					
The company had no material capital commitments at the financial year-ended 31 March 2025.					

Murban Bar & Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Director's remuneration	2025	2024
	€	€
Remuneration	-	2,400
	<u> </u>	<u> </u>

13. Post-Balance Sheet Events

There have been no significant events subsequent to the financial year end that would require adjustment or disclosure to these financial statements.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 22 December 2025.