

Registration Number 351591

Custume Restaurants Ltd.

Abridged accounts

for the year ended 31 July 2025

Custume Restaurants Ltd.

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Custume Restaurants Ltd.

Directors and other information

Directors	Tony Pettit
Secretary	Audrey Pettit
Company number	351591
Registered office	C/O Donoghue & Company 7 Sean Costello Street Athlone Co. Westmeath
Accountants	Donoghue & Company Certified Accountants 7 Sean Costello Street Irishtown Athlone Co. Westmeath
Business address	N6 Centre Dublin Road Creggan Athlone Co. Westmeath
Bankers	Allied Irish Bank Custume Place Athlone Co. Westmeath Bank of Ireland Ballygar Co. Galway
Solicitors	Patrick Hogan & Co. Dunloe Street Ballinasloe Co. Galway

Custume Restaurants Ltd.

**Directors' report
for the year ended 31 July 2025**

The directors present their report and the unaudited accounts for the year ended 31 July 2025.

Principal activity and business review

The principal activity of the company is the sale of hot and cold prepared food.

Results and dividends

The results for the year are set out on page .

The directors do not recommend payment of a final dividend.

Directors and secretary and their interests in Shares of the Company

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

	Ordinary Shares	
	31/07/25	01/08/24
		or date of appointment
Tony Pettit	50	50
Company Secretary		
Audrey Pettit	-	-

Books of Account

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

The report of the directors has been prepared taking advantage of the small companies' exemption of Companies Act 2014.

This report was approved by the Board on 9 April 2026 and signed on its behalf by

Tony Pettit
Director

Custume Restaurants Ltd.

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are 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 Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

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 period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8 :

- 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 Donoghue & Company , Certified Accountants , all the company's accounting records and provided all the information, books or documents necessary for all 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 31st July 2025.

On behalf of the board

Tony Pettit
Director

Date: 9th April 2026

Custume Restaurants Ltd.

**Abridged balance sheet
as at 31 July 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Intangible assets	5		14,742		14,742
Tangible assets	5		18,986		23,410
			<u>33,728</u>		<u>38,152</u>
Current assets					
Stocks		2,648		2,863	
Debtors		3,370		3,370	
Cash at bank and in hand		270,468		235,903	
		<u>276,486</u>		<u>242,136</u>	
Creditors: amounts falling due within one year	6	<u>(38,514)</u>		<u>(31,010)</u>	
Net current assets			<u>237,972</u>		<u>211,126</u>
Total assets less current liabilities			271,700		249,278
Net assets			<u>271,700</u>		<u>249,278</u>
Capital and reserves					
Called up share capital	7		50		50
Other reserves			50		50
Profit and loss account			271,600		249,178
Equity shareholders' funds			<u>271,700</u>		<u>249,278</u>

We, as directors of Custume Restaurants 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 s.358 are satisfied, (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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, (e) the company has relied on the specified exemption contained in S.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on 09/04/26 and signed on its behalf by

Tony Pettit
Director

Audrey Pettit
Company Secretary

The notes on pages 5 to 8 form an integral part of these financial statements.

Custume Restaurants Ltd.

**Notes to the abridged financial statements
for the year ended 31 July 2025**

1. Statement of accounting policies

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising 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 Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company has availed of exemptions in FRS 102 (1A) because it is classified as a small company.

1.3. Turnover Policy

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

1.4. Tangible fixed assets and depreciation

Depreciation

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

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	10% Straight Line

1.5. Stock

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

1.6. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

2. Directors' emoluments

	2025	2024
	€	€
Remuneration and other benefits	<u>68,134</u>	<u>72,682</u>

Custume Restaurants Ltd.

**Notes to the abridged financial statements
for the year ended 31 July 2025**

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3. Directors and secretary and their interests

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

	Ordinary Shares	
	31/07/25	01/08/24
	or date of appointment	
Tony Pettit	50	50
Company Secretary		
Audrey Pettit	-	-

There were no changes in shareholdings between 31/07/25 and the date of signing the financial statements.

4. Transactions with directors

The Director's Loan is attributable to director / shareholder Tony Pettit only.

5. Fixed assets	Intangible assets €	Tangible fixed assets €	Total €
Cost			
At 01/08/24	14,742	62,516	77,258
Disposals	-	(3,770)	(3,770)
At 31/07/25	14,742	58,746	73,488
Depreciation and			
At 01/08/24	-	39,106	39,106
On disposals	-	(3,770)	(3,770)
Charge for year	-	4,424	4,424
At 31/07/25	-	39,760	39,760
Net book values			
At 31/07/25	14,742	18,986	33,728
At 31/07/24	14,742	23,410	38,152

Custume Restaurants Ltd.

**Notes to the abridged financial statements
for the year ended 31 July 2025**

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6. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Trade creditors	14,098	12,655
Directors' accounts	2,459	146
Accruals and deferred income	14,945	16,098
<i>Taxation creditors</i>		
Corporation tax	1,915	(1,790)
PAYE/PRSI	2,655	2,604
VAT	2,442	1,297
	38,514	31,010
7. Share capital	2025	2024
	€	€
Authorised equity		
250,000 Ordinary Shares of €1 each	250,000	250,000
Allotted, called up and fully paid equity		
50 Ordinary Shares of €1 each	50	50
	50	50
8. Related party transactions		

Custume Restaurants Ltd.

**Notes to the abridged financial statements
for the year ended 31 July 2025**

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9. Accounting Periods

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