

**Company registration number: 533199**

**Bewley's Cafe Theatre Company Limited By Guarantee  
Trading as Bewley's Café Theatre  
(A Company Limited by Guarantee and not having Share Capital)**

**Abridged financial statements  
for the financial year ended 31 December 2024**

**Bewley's Cafe Theatre Company Limited By Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Bewley's Cafe Theatre Company Limited By Guarantee**  
**Company limited by guarantee**

**Directors and other information**

**Directors**

Alison Lindsay  
Ronan Richardson  
Ellen O'Malley  
Madeline Nesbitt  
Cauvery Madhaven  
Dagogo Hart  
Daniel Reardon

**Secretary**

Alison Lindsay

**Company number**

533199

**Registered office**

Bewley's Café Theatre Co  
Bewley's Building  
Second Floor  
78-79 Grafton Street  
Dublin 2

**Business address**

Bewley's Café Theatre Co  
Bewley's Building  
Second Floor  
78-79 Grafton Street  
Dublin 2

**Auditor**

Rory Williams Chartered Accountants  
20 Harcourt Street  
Dublin 2

**Bankers**

Bank of Ireland  
30-31 Wicklow Street  
Dublin 2

**Solicitors**

None Appointed

**Bewley's Cafe Theatre Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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

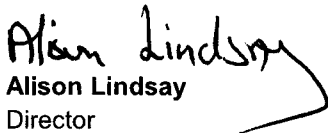
Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (applying Section 1A of that Standard) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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.

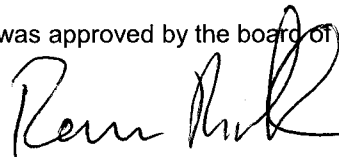
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors are 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 directors report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

This statement of Directors Responsibilities was approved by the board of directors on 12 May 2025 and signed on behalf of the board by:

  
**Alison Lindsay**  
Director

  
**Ronan Richardson**  
Director

**Independent auditor's special report to Bewley's Cafe Theatre Company Limited By Guarantee  
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 8 to 15, which the directors of Bewley's Cafe Theatre Company Limited By Guarantee propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

**Respective responsibilities of directors and auditors**

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

**Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

**Other information**

On 12 May 2025 we reported, as auditor of Bewley's Cafe Theatre Company Limited By Guarantee, to the members on the company's financial statements for the year ended 31 December 2024 and our report is set out on pages 5 - 7.

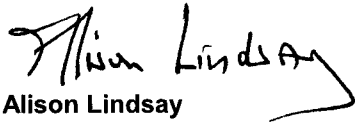
  
**Rory Williams**

For and on behalf of  
Rory Williams Chartered Accountants  
Chartered Accountants and Statutory Audit Firm  
20 Harcourt Street  
Dublin 2

Date : 12 May 2025

**Independent auditor's special report to Bewley's Cafe Theatre Company Limited By Guarantee  
pursuant to section 356 of the Companies Act 2014 (continued)**

We certify that the auditor's report on pages 5 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.



**Alison Lindsay**  
Company Secretary



**Ronan Richardson**  
Director

Date : 12 May 2025

**Independent auditor's special report to the directors of Bewley's Cafe Theatre Company Limited By  
pursuant to section 356 of the Companies Act 2014**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Bewley's Cafe Theatre Company Limited By Guarantee for the financial year ended 31 December 2024 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 12 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Material Uncertainty related to Going Concern***

Without qualifying our opinion on the financial statements, we have considered the adequacy of the disclosure made in Note 1 to the financial statements concerning the company's ability to continue as a going concern.

As at 31 December 2024, the company had net assets of €27,037. (2023 : €19,397). During the current financial year 34.50% (2023 : 38.89%) of income derived from grant income received from a combination of the Arts Council and Dublin City Council.

The company has received agreement from the Arts Council for receipt of strategic funding for core and artistic purposes to assist the company for the 2025 year end.

The company received confirmation that the company was successful in its application for a 2025 Arts Grant from Dublin City Council.

Going concern requires consideration of a period of at least 12 months from date of approval of financial statements and this extends into the 2026 financial period. Arts Council and Dublin City Council funding for 2026 has not yet been confirmed and accordingly uncertainty arises over a considerable portion of the company's funding for a period of 12 months from the date of approval of these financial statements.

These conditions indicate the existence of a material uncertainty which may cast doubt on the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

**Independent auditor's special report to the directors of Bewley's Cafe Theatre Company Limited By  
pursuant to section 356 of the Companies Act 2014 (continued)**

***Other Information***

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

***Respective responsibilities***

***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.



**Independent auditor's special report to the directors of Bewley's Cafe Theatre Company Limited By  
pursuant to section 356 of the Companies Act 2014 (continued)**

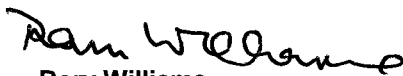
***Auditor's responsibilities for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

***The purpose of our audit work and to whom we owe our responsibilities***

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Rory Williams**

For and on behalf of  
Rory Williams Chartered Accountants  
Chartered Accountants and Statutory Audit Firm  
20 Harcourt Street  
Dublin 2

12 May 2025

**Bewley's Cafe Theatre Company Limited By Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**


**Balance sheet**  
**As at 31 December 2024**

	Note	2024 €	€	2023 €	€
<b>Current assets</b>					
Debtors	7	-		2,030	
Cash at bank and in hand		52,168		40,817	
		<u>52,168</u>		<u>42,847</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(25,131)</u>		<u>(23,450)</u>	
<b>Net current assets</b>			27,037		19,397
<b>Total assets less current liabilities</b>			27,037		19,397
<b>Net assets</b>			<u>27,037</u>		<u>19,397</u>
<b>Capital and reserves</b>					
Profit and loss account			27,037		19,397
<b>Members funds</b>			<u>27,037</u>		<u>19,397</u>

These 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'.

We, as directors of Bewley's Cafe Theatre Company Limited By Guarantee state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 12 May 2025 and signed on behalf of the board by:

  
**Alison Lindsay**  
 Director

  
**Ronan Richardson**  
 Director

**The notes on pages 9 to 15 form part of these abridged financial statements.**

**Bewley's Cafe Theatre Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements  
Financial year ended 31 December 2024**

**1. General information**

The principal activity of the company is the operation of arts facilities.. The company's registered office is Bewley's Café Theatre Co, Bewley's Building, 2nd Floor 78-79 Grafton Street, Dublin 2. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 124446.

**2. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the Companies Act 2014 and Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland), including FRS102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

These financial statements have been prepared under the historical cost convention.

The financial statements are prepared in Euro, which is the functional currency of the entity.

The preparation of financial statements are prepared in Euro, which is the functional currency of the entity. The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and, if applicable, Value Added Tax. Admission to live theatrical and music events where no food or drink is available for consumption is exempt from Value Added Tax.

Revenue is derived from box office sales, venue hire, sponsorship, donations and grants from the Arts Council and Dublin City Council.

**Bewley's Cafe Theatre Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2024**

**Taxation**

The company applies annually to the Revenue Commissioners for an exemption from filing a corporation tax return. A similar application has been submitted for the current year and the exemption was granted again by the Revenue and accordingly no taxation on any surpluses has been accounted for in these financial statements.

The basis for this annual application to the Revenue is that :

- 1.The company was incorporated to hold the interests of its members as a theatre company.
- 2.The company's income comprises income generated from productions together with grant income from the Arts Council and Dublin City Council.
- 3.This money is used in total to cover the day to day expenses incurred in productions and promotion of the theatre company.
- 4.This money or part is not held in a deposit account.
- 5.The company is limited by guarantee and does not have any shareholders.

Irrecoverable VAT is expensed as incurred.

**Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, which are described in this note, the directors are required to make judgements, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

*Critical judgements*

The directors are of the view that there are no judgments (apart from those involving estimates) in applying their accounting policies that have had a significant effect on accounts recognised in the financial statements.

*Key sources of estimation uncertainty*

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows :

**Going Concern**

See below in relation to Going Concern.

**Bewley's Cafe Theatre Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2024**

**Going concern**

The financial statements have been prepared on a going concern basis. The directors believe the company will be able to continue and meet its obligations as they fall due for a period of not less than 12 months from the date of approval of these financial statements.

*a) disclose the principal events or conditions that may cast significant doubt on the entity's ability to continue as a going concern*

The company reported a profit for the year of €7,640 (2023 : €2,356) and as at 31 December 2024, the company had net assets of €27,037 (2023 : €19,397) which equates to approximately two months administration costs for the company.

In order to meet its day to day working capital requirements it is reliant on the amount and timing of cash receipts and payments from patrons and the level and quantum of grant income from the Arts Council and Dublin City Council. As at the date of approval of these financial statements, the company has received confirmation of its funding from The Arts Council and Dublin City Council for the 2024 financial year.

During the current financial year 34.50% (31 December 2023 : 38.89%) of income derived from grant income received from a combination of the Arts Council and Dublin City Council.

Assessment of going concern requires directors to consider a period of not less than 12 months from the date of approval of the financial statements. This extends into the 2026 financial year and Arts Council and Dublin City Council grant income for this period has not yet been confirmed for 2026.

*b) disclosed management's plans to deal with these events or conditions*

The directors seek early engagement and agreement from the Arts Council and Dublin City Council for the company's 2026 funding. In addition the company monitors its cashflow to seek to match incoming and outgoing funds so that the company can meet its obligations as they fall due for payment.

Arising from the above, there is a material uncertainty related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern and therefore, in such circumstances the company may be unable to realize its assets and discharge its liabilities in the normal course of business.

The company has prepared cashflows for a period of at least 12 months from the date of approval of these financial statements. Based on these cashflows which are dependant on attainment of underlying assumptions in relation to grant income, box office income and levels of overheads arising, the directors are happy to continue to prepare these financial statements on a going concern basis.

**Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Bewley's Cafe Theatre Company Limited By Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2024**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

**Monetary Income**

Income monetary resources are recognised by inclusion in the accounts only when realised in the form of cash or other assets the ultimate cash realisation of which can be assessed with reasonable certainty.

In the case of box office receipts, income is recognised when the box office receipts are entered into the organisation's accounting system.

**Grants**

Grants are accounted for under the performance model as permitted by FRS 102. A grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met.

**Donations**

Donations include all income received by the organisation that is, in substance, a gift made to the company on a voluntary basis. It is accounted for when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

**Sponsorship**

Sponsorship income is accounted for when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

**Venue Hire**

Venue hire relates to income received by the organisation for the use of the facilities where the organisation is not actively involved in the running of an event.

**3. Limited by guarantee**

The company is limited by guarantee and has no share capital. At 31 December 2024, the company had 7 members (2023 : 7 ) whose guarantee is limited to €1 each.

**4. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was - (2023: 3).

**Bewley's Cafe Theatre Company Limited By Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2024**

**5. Government Grants and Assistance**

The company is also in receipt of Strategic Funding from the Arts Council and an Arts Grant Award from Dublin City Council ("DCC").

**6. Appropriations of profit and loss account**

	<b>2024</b>	2023
	€	€
At the start of the financial year	19,397	17,041
Profit for the financial year	7,640	2,356
<b>At the end of the financial year</b>	<u><u>27,037</u></u>	<u><u>19,397</u></u>

**7. Debtors**

	<b>2024</b>	2023
	€	€
Trade debtors	-	2,030
	<u><u>-</u></u>	<u><u>2,030</u></u>

**8. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	€	€
Other creditors including tax and social insurance	3,079	3,000
Accruals	22,052	20,450
	<u><u>25,131</u></u>	<u><u>23,450</u></u>

**9. Share capital**

The company is limited by guarantee and accordingly does not have a share capital.

**10. Events after the end of the reporting period**

There have been no significant events affecting the company since the year-end.

**Bewley's Cafe Theatre Company Limited By Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2024**

**11. Related party transactions**

A related party is a person or entity that is related to the entity that is preparing its financial statements (the reporting entity).

- a) A person or a close member of that person's family is related to a reporting entity if that person:
- (i) has control or joint control over the reporting entity;
  - (ii) has significant influence over the reporting entity; or
  - (iii) is a member of the key management personnel of the reporting entity

An entity is related to a reporting entity if any of the following conditions apply:

- (i) the entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) both entities are joint ventures of the same third party.
- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity
- (v) the entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
- (vi) the entity is controlled or jointly controlled by a person identified in (a).
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity

In considering each possible related party relationship, the company assesses the substance of the relationship and not merely the legal form.

Key management is defined as those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

Significant influence is the power to participate in the operating and financial policy decisions of an entity; it is not control over those policies. Significant influence would be assumed where a shareholder holds 20% or more of the voting rights of the entity.

Under FRS102, disclosures are mandatory only when the related party transactions are material and have not been concluded on normal market conditions.

Once the directors choose or have disclosure requirements otherwise, then the following information shall be included in the financial statements :

- a) the names of the parties
- b) the nature of relationship with the parties
- c) details of the transactions
- d) the amounts of the transactions
- e) additional information required for any understanding
- f) the amounts of outstanding balances



**Bewley's Cafe Theatre Company Limited By Guarantee  
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**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2024**

- g) any amounts written off in respect of such debts
- h) provisions for uncollectible receivables related to the amount of outstanding balances
- i) the expense recognised during the period in respect of bad or doubtful debts due from related parties

An entity may disclose items of a similar nature in the aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity

During the prior period, M.J. Ford, a director of the company (who retired as a director in April 2024) provided certain services to the company. This relates to acting, producing and directing services in relation to certain productions run by the company. These services were separate to his role as a director of the company which was unremunerated. The sums due for the prior year was €11,369 of which €1,539 was unpaid at the prior year end and represents 9.09% of total production costs. The Board considers these services to have been concluded on normal market conditions.

The Board are not aware of any other related party transactions that require disclosure.

**12. Ethical standards**

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the revenue and assist with the preparation of the financial statements and companies office returns.

**13. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 12 May 2025.