

**Sadie's Brewery Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**Sadie's Brewery Limited**  
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**Sadie's Brewery Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Sadie's Brewery Limited for the financial year ended 31 March 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 4 to 6 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Sadie's Brewery Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 March 2025 your duty to ensure that Sadie's Brewery Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Sadie's Brewery Limited. You consider that Sadie's Brewery Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Sadie's Brewery Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**HALL LIFFORD HALL**  
Chartered Certified Accountants  
Greyfriar Lodge  
5 Greyfriars  
Waterford

**10 December 2025**

**Sadie's Brewery Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 March 2025

	<b>2025</b>	2024
	€	€
Fixed Assets	<u>1,769</u>	<u>38</u>
Current assets	<b>3,049</b>	224
Creditors: amounts falling due within one year	<u>(12,700)</u>	<u>(7,700)</u>
<b>Net Current Liabilities</b>	<u>(9,651)</u>	<u>(7,476)</u>
<b>Total Assets less Current Liabilities</b>	<u>(7,882)</u>	<u>(7,438)</u>
<b>Net Liabilities</b>	<u>(7,882)</u>	<u>(7,438)</u>
<b>Capital and Reserves</b>	<u>(7,882)</u>	<u>(7,438)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Sadie's Brewery 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) 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 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 (as a micro company). 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 micro companies' regime.

**Approved by the Directors and authorised for issue on 10 December 2025 and signed on its behalf by:**

**Cathal O'Hehir**  
**Director**

**Eoin O'Hehir**  
**Director**

# Sadie's Brewery Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Sadie's Brewery Limited is a company limited by shares incorporated in Ireland. Robinson's Bar, Summerhill (Main Street), Tramore, Co Waterford is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### 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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

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

#### Share capital of the company

##### Ordinary share capital

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

##### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	2025 €	2024 €
Loss brought forward	(7,538)	(6,602)
Loss for the financial year	(444)	(936)
<b>Loss carried forward</b>	<b>(7,982)</b>	<b>(7,538)</b>

**Sadie's Brewery Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**4. Going concern**

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The directors are satisfied that it is appropriate for the financial statements to be prepared on the going concern basis.

**5. Post-Balance Sheet Events**

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

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 10 December 2025.