

Company Number: 351739

**Bronte Footwear Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**Bronte Footwear Ltd**  
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# Bronte Footwear Ltd

## BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets		819	1,055
<b>Current Assets</b>			
Stocks		50,999	50,755
Debtors		1,576	1,713
Cash and cash equivalents		95,392	79,855
		147,967	132,323
<b>Creditors: amounts falling due within one year</b>	5	(24,467)	(44,488)
<b>Net Current Assets</b>		123,500	87,835
<b>Total Assets less Current Liabilities</b>		124,319	88,890
<b>Capital and Reserves</b>			
Called up share capital presented as equity	6	2	2
Retained earnings		124,317	88,888
<b>Equity attributable to owners of the company</b>		124,319	88,890

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 Bronte Footwear 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 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.

**Approved by the board on 13 February 2026 and signed on its behalf by:**

**Fiona O'Connell**  
Director

# Bronte Footwear Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Bronte Footwear Ltd is a company limited by shares incorporated in Ireland

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### 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.

#### 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:

Long leasehold property	-	10% Straight line
Fixtures, fittings and equipment	-	12.50% 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.

#### 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.

#### Employee benefits

The company is in compliance with Irish laws and regulations by making access to PRSA available to all employees.

#### 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.

## Bronte Footwear Ltd

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

**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.

**Pensions**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company pension scheme are charged to the Profit and Loss Account in the period to which they relate.

**Ordinary share capital**

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

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>236</b>	236
Government grants received	<b>(7,461)</b>	(1,500)
	<u>          </u>	<u>          </u>

**4. Employees and remuneration****Number of employees**

The average number of persons employed (including executive director) during the financial year was as follows:

	<b>2025</b>	2024
	Number	Number
Management	<b>1</b>	1
Service	<b>3</b>	3
	<u>          </u>	<u>          </u>
	<b>4</b>	4
	<u>          </u>	<u>          </u>

<b>5. Creditors</b>	<b>2025</b>	2024
	€	€

**Included in creditors:****Amounts falling due within one year**

Taxation	<b>7,906</b>	13,289
	<u>          </u>	<u>          </u>

<b>6. Share capital</b>			<b>2025</b>	2024
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class 1	100,000	€1.00 each	<b>100,000</b>	100,000
			<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	2	€1.00 each	<b>2</b>	2
			<u>          </u>	<u>          </u>

The director's and the secretary's interests in the shares of the company are as follows:-

			<b>Number Held</b>	
			<b>At</b>	
<b>Name</b>	<b>Class of Shares</b>		<b>31/05/25</b>	01/06/24
Fiona O'Connell	Ordinary Shares Class 1		<b>2</b>	2
			<u>          </u>	<u>          </u>

**Bronte Footwear Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**7. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 June 2024	<b>88,888</b>	108,866
Profit/(loss) for the financial year	<b>35,429</b>	(19,978)
At 31 May 2025	<b>124,317</b>	88,888

**8. Director's remuneration**

	<b>2025</b>	2024
	€	€
Remuneration	<b>20,911</b>	36,111
Pension contributions	<b>3,600</b>	3,600
	<b>24,511</b>	39,711

**9. Post-Balance Sheet Events**

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

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 13 February 2026.

**Bronte Footwear Ltd**  
**EXTRACT FROM DIRECTOR'S REPORT**

for the financial year ended 31 May 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 31/05/25</b>	<b>Number Held At 01/06/24</b>
Fiona O'Connell	Ordinary Shares Class 1	<u>2</u>	<u>2</u>

There were no changes in shareholdings between 31 May 2025 and the date of signing the financial statements.