Company registration number: 545609

Sweeney's Pub of Kilbride Limited

Unaudited abridged financial statements

for the financial year ended 30th April 2025

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Carrie Spollen
Secretary

Mark Courtney
Director

Sweeney's Pub of Kilbride Limited

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Sweeney's Pub of Kilbride Limited

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" 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 Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently ;
- make judgments and 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. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Carrie

Carrie Spollen
Secretary **Date: 13th November 2025**

Mark Courtney
Director **Date: 13th November 2025**

Sweeney's Pub of Kilbride Limited

Balance Sheet
as at 30th April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	3	616,448	548,648
Current assets			
Stocks	4	21,425	21,692
Debtors	5	142,223	57,373
Cash at bank and in hand		237,442	120,930
		401,090	199,996
Creditors: amounts falling due within one year	6	(363,851)	(301,356)
Creditors: amounts falling due after one year	7	(73,497)	(96,529)
Net assets		**580,190**	**350,759**
Capital & Reserves			
Called up Share Capital Presented as Equity		450	450
Profit & loss account		579,740	350,309
Equity shareholders funds		**580,190**	**350,759**

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".

The directors 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 complied with,
(c) No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and
(d) They 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 state of the assets, liabilities and financial position of the company at the end of its financial year and of its profit and loss for a 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 exemptions contained in Section 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 Section 353 Companies Act 2014

Approved by the Board of Directors on 13th November 2025 and signed on their behalf by:

Carrie Spollen
Carrie Spollen
Director

Mark Courtney
Director

The notes on pages 3 to 6 form a part of these abridged financial statements.

1 Accounting policies and measurement bases

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets
Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Any increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Provisions
Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance Sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

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.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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2 Staff costs

The average number of persons employed by the company during the financial year, including the directors was 28 (2024: 28).

The aggregate payroll costs incurred during the financial year were:

	2025 €	2024 €
Wages and salaries	645,328	582,886

3 Tangible Assets

	Freehold land & Buildings €	Tangible Investments €	Motor Vehicles €	Fixtures, fittings and equipment €	Total €
Cost					
At 1 May 2024	440,610	157,028	8,926	62,620	669,184
Additions	0	0	74,640	22,387	97,027
At 30 April 2025	**440,610**	**157,028**	**83,566**	**85,007**	**766,211**
Depreciation					
At 1 May 2024	89,679	0	8,926	21,931	120,536
Charge for year	10,902	0	9,330	8,994	29,227
At 30 April 2025	**100,581**	**0**	**18,256**	**30,926**	**149,763**
Carrying amount					
At 30 April 2025	**340,029**	**157,028**	**65,310**	**54,082**	**616,448**
At 30 April 2024	**350,931**	**157,028**	**0**	**40,689**	**548,648**

4 Stocks

	2025 €	2024 €
Finished goods and goods for resale	21,425	21,692

5 Debtors

	2025 €	2024 €
Trade debtors	138,394	55,284
Other debtors	2,361	621
Prepayments	1,468	1,468
	142,223	57,373

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6 Creditors: amounts falling due within one year	2025 €	2024 €
Trade creditors	107,881	88,568
Other creditors	98,950	98,950
Tax, social insurance & Corporation Tax	95,394	77,921
Accruals	5,031	5,020
Directors loan	0	0
Bank loan falling due within one year	56,595	30,897
	363,851	301,356

7 Creditors: amounts falling due after one year	2025 €	2024 €
Bank loan falling due after one year	73,497	96,529
	73,497	96,529

8 Approval of financial statements

The board of directors approved these financial statements for issue on 13th November 2025.