

BALANCE SHEET
AS AT 31st MAY 2025

	Note	€ 2025	€ 2024
FIXED ASSETS			
Tangible Assets	4	113,720	117,074
Financial Asset	5	510,001	510,001
CURRENT ASSETS			
Debtors	6	185,374	283,716
Stocks	7	36,385	47,308
Cash at Bank and in hand		863,679	867,279
		<u>1,085,438</u>	<u>1,198,303</u>
CREDITORS (amounts falling due within one year)	8	1,599,039	1,715,510
NET CURRENT ASSETS/(LIABILITIES)		<u>-513,601</u>	<u>-517,207</u>
TOTAL Assets Less Current Liabilities		<u>110,120</u>	<u>109,868</u>
CREDITORS (amounts falling due over one year)	9	0	0
NET ASSETS		<u><u>110,120</u></u>	<u><u>109,868</u></u>
CAPITAL AND RESERVES			
Called up share capital	10	100	100
Revenue Reserves		110,020	109,768
Total shareholders funds		<u><u>110,120</u></u>	<u><u>109,868</u></u>

We, as 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 satisfied

(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) 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 section 352 of the 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.

Signed on behalf of the Board

Kevin Healy
Director

Simon Heaslip
Director

Date : 21st February 2026

THE ROISIN DUBH PUB LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR YEAR ENDED 31st MAY 2025**

	Called Up Share Capital €	Share Premium Account €	Profit & Loss Account €	Total Equity €
Balance as at start - prior year	100	0	116,385	116,485
Profit/ loss - prior year	-	-	-6,617	-6,617
Balance as at end - prior year	<u>100</u>	<u>0</u>	<u>109,768</u>	<u>109,868</u>
Balance as at start - current year	100	0	109,768	109,868
Profit/ loss - current year	-	-	252	252
Balance as at end - current year	<u>100</u>	<u>0</u>	<u>110,020</u>	<u>110,120</u>

THE ROISIN DUBH PUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31st MAY 2025

1 Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below :

(a) Historical Cost

The financial statements are prepared under the historical cost convention and the Companies Act 2014.

(b) Stock

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

(c) Deferred taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Deferred tax assets are recognised only to the extent they are regarded as recoverable.

(d) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives at the following rates :

Leasehold Improvements	- 20% per annum of cost
Equipment	- 20% per annum of cost
Fixtures & Fittings	- 20% per annum of cost
Computer Equipment	- 33.33% per annum of cost

2 Directors remuneration and transactions

	€ 2025	€ 2024
Directors Salaries	101,400	161,400
	<u>101,400</u>	<u>161,400</u>

3 Staff numbers and cost

The average number of employees (including directors) was as follows

	2025	2024
Operations	49	50
	<u>49</u>	<u>50</u>

The aggregate payroll cost of these employees were as follows

Wages & Salaries	928,093	965,800
	<u>928,093</u>	<u>965,800</u>

THE ROISIN DUBH PUB LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31st MAY 2025**

4 Tangible fixed assets

	Total	Leasehold Costs	Equipment	Fixtures & Fittings	Computer Equipment
Cost					
At beginning of year	545,260	0	347,849	182,752	14,659
Additions in year	40,903	0	18,246	22,229	428
Disposals in year	142,590	0	93,410	49,180	0
At end of year	443,573	0	272,685	155,801	15,087
Depreciation					
At beginning of year	428,186	0	269,292	150,153	8,741
Charges for year	44,257	0	25,038	15,652	3,567
Disposals in year	142,590	0	93,410	49,180	0
At end of year	329,853	0	200,920	116,625	12,308
Net book value current year	113,720	0	71,765	39,176	2,779
Net book value previous year	117,074	0	78,557	32,599	5,918

5 Financial asset

	Shares	Bond	Total
	€	€	€
At beginning of year	1	510,000	510,001
Additions/disposals in year	0	0	0
At the end of year	1	510,000	510,001

The investment is in an Irish Life Investment Bond .

The share is one 'A' Ordinary (Golden Share) in Fat Kev's Bar Ltd

6 Debtors

	€ 2025	€ 2024
Trade Debtors	89,950	22,231
Loan -Theocrest Ltd	0	1,611
Other Debtors	38,123	25,522
Corporation Tax	0	2,765
Prepayments	57,301	231,587
	<u>185,374</u>	<u>283,716</u>

7 Stock

	€ 2025	€ 2024
Bar Stock	<u>36,385</u>	<u>47,308</u>

THE ROISIN DUBH PUB LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31st MAY 2025**

8 Creditors (amount falling due within one year)

	€ 2025	€ 2024
Trade Creditors	182,428	272,533
PAYE and PRSI	9,860	11,191
VAT	108,090	127,088
Corporation Tax	841	0
Loan - The Roisin Dubh Promotions Ltd	61,500	613,463
Loan - Dawn Bay Ltd	7,631	5,435
Loan -Fat Kev's Bar Ltd	19,317	18,485
Directors Current Account	2,091	2,027
Other Creditors	2,398	6
Accruals and deferred Income	1,203,274	661,809
Company Credit Card	1,609	3,473
	<u>1,599,039</u>	<u>1,715,510</u>

9 Creditors (amount falling due over one year)

	€ 2025	€ 2024
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

10 Share capital

	€ 2025	€ 2024
	Ordinary Shares	Ordinary Shares
Authorised 100,000 Ordinary Shares of €1 each	100,000	100,000
Allotted, called up and fully paid 100 Ordinary Shares of €1 each	100	100

11 An Irish registered company, CRO number 344119