

Company registration number: 284705

Doyles Bar Athy Limited
Unaudited abridged financial statements
for the financial year ended 31st May 2025

Doyles Bar Athy Limited

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Doyles Bar Athy Limited

Directors and other information

Directors	William Doyle Karen Doyle
Secretary	William Doyle
Company number	284705
Registered office	Doyles Bar Athy Limited 92 Woodstock Street Athy County Kildare
Business address	92 Woodstock Street Athy County Kildare
Accountants	Carbery Fingleton & Company Executive House Athy Business Campus Kilkenny Road Athy Co. Kildare
Bankers	Bank of Ireland Emily Square Athy County Kildare
Solicitors	H G Donnelly & Son Solicitors 5 Duke Street Athy County Kildare

Doyles Bar Athy 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 statutory financial statements.

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

Irish company law requires the directors to prepare statutory financial statements for each financial year. The directors have elected to prepare the statutory financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the statutory 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 statutory 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 statutory 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 statutory 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 and to enable them to ensure that the statutory financial statements and directors report comply with the Companies Act 2014. 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.

On behalf of the board

William Doyle
Director

Karen Doyle
Director

Doyles Bar Athy Limited

**Balance sheet (continued)
As at 31st May 2025**

	2025		2024	
	€	€	€	€
Fixed assets		1,156,201		1,157,249
Current assets	250,538		436,302	
Prepayments and accrued income	1,852		5,826	
		252,390		442,128
Creditors: amounts falling due within one year		(55,730)		(53,503)
Net current assets		196,660		388,625
Total assets less current liabilities		1,352,861		1,545,874
Accruals and deferred income		(4,278)		(4,230)
Net assets		1,348,583		1,541,644
Capital and reserves		1,348,583		1,541,644

We, as directors of Doyles Bar Athy 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2)
- (d) the company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.
 - (i) the directors acknowledge the obligations of the company, under this Act, to keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro companies regime and complies with the minimum requirements of the Act in relation to its financial statements are presumed, until the contrary is proved, to 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,
 - (ii) otherwise comply with the provisions of the Act relating to statutory 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 micro company and the abridged statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors on the 4th November 2025 and signed on its behalf by:

William Doyle
Director

Karen Doyle
Director

Doyles Bar Athy Limited

Notes to the abridged financial statements Financial year ended 31st May 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Doyles Bar Athy Limited, 92 Woodstock Street, Athy, County Kildare. The company carries on a bar business in Athy.

2. Statement of compliance

These statutory financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The statutory financial statements have been prepared under the historical cost convention and comply with the Companies Act 2014 and the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to the Micro-entities Regime' (FRS 105).

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

Turnover

Turnover comprises the fair value of consideration received and receivable exclusive of Value added tax and after discounts and rebates.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on despatch of the goods; the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction 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 fixed assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

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:

Fittings fixtures and equipment	12.5%	Straight Line
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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.

Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

Doyles Bar Athy Limited

Notes to the abridged financial statements (continued) Financial year ended 31st May 2025

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 and an impairment loss is recognised in the Profit and Loss account. 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.

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.

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.

Financial instruments are initially recognised at cost, which is the transaction price.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,541,631	1,528,608
(Loss)/profit for the financial year	(193,061)	13,023
At the end of the financial year	<u>1,348,570</u>	<u>1,541,631</u>

Doyles Bar Athy Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31st May 2025**

5. Directors transactions

The following directors provided interest free loans to the company during the financial year. The movements on these loans are as follows:

	Amount owing to director		Maximum in financial year
	2025	2024	
	€	€	€
William Doyle	<u>26,353</u>	<u>23,140</u>	<u>26,353</u>

William Doyle (director) has provided a personal guarantee of €6,250 to support the company's banking facilities.

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4th November 2025.