

Company Number: 621919

HB Leisure Ireland Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

HB Leisure Ireland Limited

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HB Leisure Ireland Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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", applying Section 1A of that Standard, 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 the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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 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.

Directors' declaration on unaudited financial statements

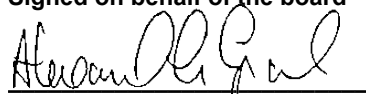
In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

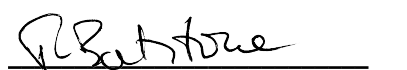
The directors confirm that they have made available to MGI Ryan, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board


Alexander James Ewart Sparks
Director

Date: 6th February 2026


Timothy John Sutherland Batstone
Director

Date: 6th February 2026

HB Leisure Ireland Limited

BALANCE SHEET

as at 31 March 2025

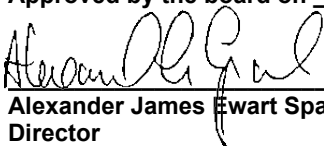
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	37,516	31,444
Current Assets			
Stocks	7	119,683	397,037
Debtors	8	3,827,702	3,080,571
Cash and cash equivalents		60,472	105,237
		4,007,857	3,582,845
Creditors: amounts falling due within one year	9	(2,191,884)	(1,873,282)
Net Current Assets		1,815,973	1,709,563
Total Assets less Current Liabilities		1,853,489	1,741,007
Capital and Reserves			
Called up share capital presented as equity	11	1	1
Retained earnings		1,853,488	1,741,006
Equity attributable to owners of the company		1,853,489	1,741,007

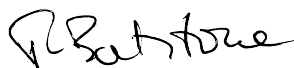
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of HB Leisure Ireland 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 359 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. 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 small companies' regime.

Approved by the board on 6th February 2026 and signed on its behalf by:


 Alexander James Ewart Sparks
 Director


 Timothy John Sutherland Batstone
 Director

HB Leisure Ireland Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	1	1,624,794	1,624,795
Profit for the financial year	-	116,212	116,212
At 31 March 2024	1	1,741,006	1,741,007
Profit for the financial year	-	112,482	112,482
At 31 March 2025	1	1,853,488	1,853,489

HB Leisure Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

HB Leisure Ireland Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 88 Harcourt Street, Dublin 2. The principal activity of the company is amusement and recreation activities. 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.

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

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:

Plant and machinery	- 20% Straight line
Fixtures, fittings and equipment	- 20% 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. Stocks are determined on a first-in first-out basis. 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 recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

HB Leisure Ireland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of amusement and recreation activities.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	7,743	8,326
Loss/(profit) on foreign currencies	268	(1,559)
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 7, (2024 - 7).

	2025	2024
	Number	Number
Staff	7	7
	<u> </u>	<u> </u>

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 April 2024	129,006	38,960	167,966
Additions	13,815	-	13,815
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	142,821	38,960	181,781
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2024	106,050	30,472	136,522
Charge for the financial year	5,502	2,241	7,743
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	111,552	32,713	144,265
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 March 2025	<u>31,269</u>	<u>6,247</u>	<u>37,516</u>
At 31 March 2024	<u>22,956</u>	<u>8,488</u>	<u>31,444</u>

HB Leisure Ireland Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Stocks		2025	2024
		€	€
Finished goods and goods for resale		119,683	397,037
		<u> </u>	<u> </u>
8. Debtors		2025	2024
		€	€
Amounts owed by group undertakings		3,404,673	2,614,707
Taxation		416,845	452,086
Called up share capital not paid		1	1
Prepayments		6,183	13,777
		<u> </u>	<u> </u>
		3,827,702	3,080,571
		<u> </u>	<u> </u>
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		2,093,615	1,764,638
Amounts owed to group undertakings		30,757	34,012
Taxation		13,478	14,723
Other creditors		3,393	5,368
Accruals		50,641	54,541
		<u> </u>	<u> </u>
		2,191,884	1,873,282
		<u> </u>	<u> </u>
10. Taxation		2025	2024
		€	€
Debtors:			
VAT		416,845	452,086
		<u> </u>	<u> </u>
Creditors:			
Corporation tax		11,126	11,512
PAYE		2,352	3,211
		<u> </u>	<u> </u>
		13,478	14,723
		<u> </u>	<u> </u>
11. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Issued share capital			
Ordinary Shares Class 1	1	€1.00 each	
			<u> </u>
			<u> </u>

No director or the secretary had an interest in the share capital of the company at any time during the period. The directors' and the secretary's interests in the share capital of other group companies are as follows:

Name	Company	Class of Shares	Number Held At 31/03/25	01/04/24
Holdings in Ultimate Parent Company				
Timothy John Sutherland	HBL (Holdings) Ltd	Ordinary Shares	255,500	255,500
Batstone		Class 1	<u> </u>	<u> </u>

HB Leisure Ireland Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Income Statement

	2025	2024
	€	€
At 1 April 2024	1,741,006	1,624,794
Profit for the financial year	112,482	116,212
At 31 March 2025	1,853,488	1,741,006

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

14. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

15. Parent and ultimate parent company

The company regards HB Leisure Holdings Ltd as its parent company.

The company's ultimate parent undertaking is HBL (Holdings) Ltd.
The address of HBL (Holdings) Ltd is Hbl House, Ffordd Derwen, Rhyl, Wales, LL18 2LS.

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6th February 2026.