

**BURGERS BETTER LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

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**BURGERS BETTER LIMITED**

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**BURGERS BETTER LIMITED**

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**ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

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	Note	2025 €	2024 €
<b>Fixed assets</b>			
Intangible assets	5	3,790	5,686
Tangible assets	6	140,494	157,059
		<u>144,284</u>	<u>162,745</u>
<b>Current assets</b>			
Stocks	7	15,579	9,660
Debtors: amounts falling due within one year	8	223,890	197,200
Cash at bank and in hand		35,801	9,347
		<u>275,270</u>	<u>216,207</u>
Creditors: amounts falling due within one year	9	(1,388,732)	(1,354,563)
<b>Net current liabilities</b>		<u>(1,113,462)</u>	<u>(1,138,356)</u>
<b>Total assets less current liabilities</b>		<u>(969,178)</u>	<u>(975,611)</u>
<b>Net liabilities</b>		<u>(969,178)</u>	<u>(975,611)</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		160,000	160,000
Profit and loss account		(1,129,178)	(1,135,611)
<b>Shareholders' funds</b>		<u>(969,178)</u>	<u>(975,611)</u>

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**BURGERS BETTER LIMITED**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 30 JUNE 2025**

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We, as directors of Burgers Better Limited, state that:

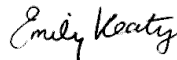
- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



.....  
**Stephen Keating**  
Director

.....



.....  
**Emily Keating**  
Director

Date: 6 March 2026

The notes on pages 3 to 11 form part of these financial statements.

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## BURGERS BETTER LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 1. General information

The company is a limited company incorporated in the Republic of Ireland, having its registered office at Unit 4, Block 10, Blanchardstown Corporate Park, Blanchardstown, Dublin 15. The principal activity of the company is the operation of a restaurant in Sandymount, Co.Dublin. The company's registered number is 584243.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### 2.2 Going concern

The financial statements have been prepared on the going concern basis, notwithstanding it's current liabilities exceeded its current assets by €1,126,712 (2024: €1,151,606), indicating an inability to discharge debts as they fall due. The directors have indicated that with their financial support the company will have adequate resources to continue in operational existence for the foreseeable future.

##### 2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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## BURGERS BETTER LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 2. Accounting policies (continued)

##### 2.4 Research and development

In the research phase of an internal project it is not possible to demonstrate that the project will generate future economic benefits and hence all expenditure on research shall be recognised as an expense when it is incurred. Intangible assets are recognised from the development phase of a project if and only if certain specific criteria are met in order to demonstrate the asset will generate probable future economic benefits and that its cost can be reliably measured. The capitalised development costs are subsequently amortised on a straight-line basis over their useful economic lives, which range from 3 to 6 years.

If it is not possible to distinguish between the research phase and the development phase of an internal project, the expenditure is treated as if it were all incurred in the research phase only.

##### 2.5 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

##### 2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 12.5%
Computer equipment	- 12.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

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## BURGERS BETTER LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 2. Accounting policies (continued)

##### 2.7 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### 2.8 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.10 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.11 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

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## BURGERS BETTER LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 2. Accounting policies (continued)

##### 2.11 Financial instruments (continued)

###### **Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

###### **Impairment of financial assets**

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

###### **Basic financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

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**BURGERS BETTER LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.11 Financial instruments (continued)**

**Other financial instruments**

Derivatives, including forward exchange contracts, futures contracts and interest rate swaps, are not classified as basic financial instruments. These are initially recognised at fair value on the date the derivative contract is entered into, with costs being charged to the profit or loss. They are subsequently measured at fair value with changes in the profit or loss.

Debt instruments that do not meet the conditions as set out in FRS 102 paragraph 11.9 are subsequently measured at fair value through the profit or loss. This recognition and measurement would also apply to financial instruments where the performance is evaluated on a fair value basis as with a documented risk management or investment strategy.

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

The directors have considered and evaluated the critical estimates and judgements the company faces and have deemed them to be immaterial in the context of these accounts.

**4. Employees**

The average monthly number of employees, including the directors, during the year was as follows:

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<i>No.</i>
Staff	<b>15</b>	<i>20</i>
Directors	<b>2</b>	<i>2</i>
	<b>17</b>	<i>22</i>

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**BURGERS BETTER LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**5. Intangible assets**

	<b>Development expenditure €</b>
<b>Cost</b>	
At 1 July 2024	18,958
At 30 June 2025	<u>18,958</u>
<b>Amortisation</b>	
At 1 July 2024	13,272
Charge for the year on owned assets	1,896
At 30 June 2025	<u>15,168</u>
<b>Net book value</b>	
At 30 June 2025	<u>3,790</u>
At 30 June 2024	<u>5,686</u>

**BURGERS BETTER LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**6. Tangible fixed assets**

	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost or valuation</b>			
At 1 July 2024	408,534	41,884	450,418
Additions	32,906	4,645	37,551
At 30 June 2025	<u>441,440</u>	<u>46,529</u>	<u>487,969</u>
<b>Depreciation</b>			
At 1 July 2024	267,925	25,434	293,359
Charge for the year on owned assets	49,588	4,528	54,116
At 30 June 2025	<u>317,513</u>	<u>29,962</u>	<u>347,475</u>
<b>Net book value</b>			
At 30 June 2025	<u>123,927</u>	<u>16,567</u>	<u>140,494</u>
At 30 June 2024	<u>140,609</u>	<u>16,450</u>	<u>157,059</u>

**7. Stocks**

	2025 €	2024 €
Raw materials and consumables	15,579	9,660
	<u>15,579</u>	<u>9,660</u>

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**BURGERS BETTER LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**8. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	1,214	16,645
Amounts owed by group undertakings	212,120	168,033
Other debtors	5,479	5,834
Accrued income	5,077	6,688
	<u>223,890</u>	<u>197,200</u>

**9. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	132,886	185,697
Amounts owed to group undertakings	1,137,729	1,033,540
Taxation and social insurance	58,057	58,265
Other creditors	19,605	22,244
Accruals	40,532	51,170
Deferred income	(77)	3,647
	<u>1,388,732</u>	<u>1,354,563</u>

**10. Financial instruments**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	<u>35,801</u>	<u>9,347</u>

Financial assets measured at fair value through profit or loss comprise of cash at bank and in hand.

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**BURGERS BETTER LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**11. Appropriation of Profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss account brought forward at the beginning of the year	<b>(1,135,611)</b>	<i>(1,052,592)</i>
Other movement in the profit and loss account	<b>6,433</b>	<i>(83,019)</i>
<b>Profit and loss account carried forward at the end of the year</b>	<b><u>(1,129,178)</u></b>	<b><u>(1,135,611)</u></b>

**12. Approval of financial statements**

The board of directors approved these financial statements for issue on 06 March 2026