

Remington Taverns Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Remington Taverns Limited

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Remington Taverns Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

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.

Signed on behalf of the board

Anthony Kidd
Director

Paula Kidd
Director

15 January 2026

Remington Taverns Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Remington Taverns Limited for the financial year ended 31 July 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 July 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Remington Taverns Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 July 2025 your duty to ensure that Remington Taverns Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Remington Taverns Limited. You consider that Remington Taverns Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Remington Taverns Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

Kevin O Cearbhaill
for and on behalf of
COLLIGAN O CEARBHAILL & CO.
Bri Chualann Court
Adelaide Road
Bray
Co. Wicklow
Ireland

15 January 2026

Remington Taverns Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>219,145</u>	<u>133,924</u>
Current Assets			
Stocks	8	52,219	47,583
Debtors	9	521,384	291,087
Cash and cash equivalents		<u>534,596</u>	<u>786,526</u>
		<u>1,108,199</u>	<u>1,125,196</u>
Creditors: amounts falling due within one year	10	<u>(256,751)</u>	<u>(263,764)</u>
Net Current Assets		<u>851,448</u>	<u>861,432</u>
Total Assets less Current Liabilities		<u>1,070,593</u>	<u>995,356</u>
Capital and Reserves			
Called up share capital presented as equity	13	24	24
Retained earnings		<u>1,070,569</u>	<u>995,332</u>
Equity attributable to owners of the company		<u>1,070,593</u>	<u>995,356</u>

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 Remington Taverns 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 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 15 January 2026 and signed on its behalf by:

Anthony Kidd
Director

Paula Kidd
Director

Remington Taverns Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	24	877,812	877,836
Profit for the financial year	-	117,520	117,520
At 31 July 2024	24	995,332	995,356
Profit for the financial year	-	75,237	75,237
At 31 July 2025	24	1,070,569	1,070,593

Remington Taverns Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Remington Taverns Limited is a company limited by shares incorporated in Ireland. 3 Willow Bank, Blacklion, Co. Wicklow, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 July 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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:

Improvement to leasehold property	- 10% Straight line
Fixtures, fittings and equipment	- 25% Straight line
Motor vehicles	- 20% Straight line
Computer equipment	- 33% 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. Stockss 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 initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Remington Taverns Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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 of licenceable sales

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	88,245	70,453
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	-	654
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 23.

	2025	2024
	Number	Number
Administration	3	3
Bar staff	20	20
	<u> </u>	<u> </u>
	23	23
	<u> </u>	<u> </u>

Remington Taverns Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

7. Tangible assets	Improvement to leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
Cost					
At 1 August 2024	42,580	821,981	71,101	14,339	950,001
Additions	82,097	91,369	-	-	173,466
	<u>124,677</u>	<u>913,350</u>	<u>71,101</u>	<u>14,339</u>	<u>1,123,467</u>
Depreciation					
At 1 August 2024	4,258	761,181	42,660	7,978	816,077
Charge for the financial year	12,468	58,230	14,220	3,327	88,245
	<u>16,726</u>	<u>819,411</u>	<u>56,880</u>	<u>11,305</u>	<u>904,322</u>
Net book value					
At 31 July 2025	<u><u>107,951</u></u>	<u><u>93,939</u></u>	<u><u>14,221</u></u>	<u><u>3,034</u></u>	<u><u>219,145</u></u>
At 31 July 2024	<u><u>38,322</u></u>	<u><u>60,800</u></u>	<u><u>28,441</u></u>	<u><u>6,361</u></u>	<u><u>133,924</u></u>
8. Stocks				2025	2024
				€	€
Finished goods and goods for resale				<u><u>52,219</u></u>	<u><u>47,583</u></u>
The replacement cost of stock did not differ significantly from the figures shown.					
9. Debtors				2025	2024
				€	€
Trade debtors				52,727	45,158
Other debtors				213,448	210,343
Directors' current accounts				202,036	692
Prepayments				53,173	34,894
				<u><u>521,384</u></u>	<u><u>291,087</u></u>
10. Creditors				2025	2024
Amounts falling due within one year				€	€
Trade creditors				169,670	191,796
Taxation				72,479	59,627
Accruals				14,602	12,341
				<u><u>256,751</u></u>	<u><u>263,764</u></u>
11. Taxation				2025	2024
				€	€
Creditors:					
VAT				35,898	28,914
Corporation tax				21,351	23,896
PAYE				15,230	6,817
				<u><u>72,479</u></u>	<u><u>59,627</u></u>

Remington Taverns Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

12. Financial Instruments

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

13. Share capital			2025 €	2024 €
Description	Number of shares	Value of units		
Authorised				
Ordinary	100,000	€2.00 each	200,000	200,000
Allotted, called up and fully paid				
Ordinary	12	€2.00 each	24	24

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/07/25	01/08/24
Anthony Kidd	Ordinary	6	6
Paula Kidd	Ordinary	6	6
		12	12

14. Income Statement

	2025 €	2024 €
At 1 August 2024	995,332	877,812
Profit for the financial year	75,237	117,520
At 31 July 2025	1,070,569	995,332

15. Capital commitments

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

16. Directors' remuneration	2025 €	2024 €
Remuneration	260,000	283,100
Pension contributions	181,620	174,360
	441,620	457,460

17. Controlling interest

The company is controlled by Anthony Kidd and Paula Kidd.

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 January 2026.