

Company Number: 547149

**Ha'Penny Bridge Inn Holdings Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

**Ha'Penny Bridge Inn Holdings Limited**  
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# Ha'Penny Bridge Inn Holdings Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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

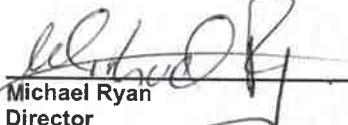
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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:

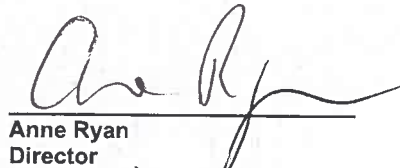
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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

  
Michael Ryan  
Director

Date: 24/12/2025

  
Anne Ryan  
Director

Date: 24/12/2025

# Ha'Penny Bridge Inn Holdings Limited

## BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments		108	108
<b>Current Assets</b>			
Debtors		100	100
Cash and cash equivalents		1,994,143	1,889,745
		1,994,243	1,889,845
<b>Creditors: amounts falling due within one year</b>	4	(1,301,333)	(1,301,220)
<b>Net Current Assets</b>		692,910	588,625
<b>Total Assets less Current Liabilities</b>		693,018	588,733
<b>Capital and Reserves</b>			
Called up share capital presented as equity	6	100	100
Retained earnings		692,918	588,633
<b>Equity attributable to owners of the company</b>		693,018	588,733

We as Directors of Ha'Penny Bridge Inn Holdings 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.

Approved by the board on 24/10/2025 and signed on its behalf by:

  
Michael Ryan  
Director

  
Anne Ryan  
Director

Ha'Penny Bridge Inn Holdings Limited  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 September 2023</b>	100	509,373	509,473
Profit for the financial year	-	79,260	79,260
<b>At 31 August 2024</b>	100	588,633	588,733
Profit for the financial year	-	104,285	104,285
<b>At 31 August 2025</b>	<b>100</b>	<b>692,918</b>	<b>693,018</b>

# Ha'Penny Bridge Inn Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Ha'Penny Bridge Inn Holdings Limited is a company limited by shares incorporated in Ireland. 42 Wellington Quay, Temple Bar, Dublin 2, D02 Y103, 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 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

#### 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" issued by the Financial Reporting Council.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### Retained earnings

The directors have decided to disclose the changes in retained earnings in the Profit and Loss Account.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

#### 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.

#### 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.

# Ha'Penny Bridge Inn Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 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. Adoption of FRS 102

This is the first set of financial statements prepared by Ha'Penny Bridge Inn Holdings Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2014.

<b>4.</b>	<b>Creditors</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Included in creditors:</b>		
	<b>Amounts falling due within one year</b>		
	Taxation (Note 5)	<u>366</u>	<u>253</u>
<b>5.</b>	<b>Taxation</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Creditors:</b>		
	Corporation tax	<u>366</u>	<u>253</u>
<b>6.</b>	<b>Share capital</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>
	<b>Authorised</b>		
	A Ordinary	1,000,000	€1.00 each
		<u>1,000,000</u>	<u>1,000,000</u>
	<b>Allotted, called up and fully paid</b>		
	A Ordinary	100	€1.00 each
		<u>100</u>	<u>100</u>

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

Name	Class of Shares	Number Held	
		At 31/08/25	01/09/24
Michael Ryan	Ordinary	50	50
Anne Ryan	Ordinary Shares	50	50
		<u>100</u>	<u>100</u>

**Ha'Penny Bridge Inn Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
 for the financial year ended 31 August 2025

**7. Income Statement**

	2025 €	2024 €
At 1 September 2024		
Profit for the financial year	<b>588,633</b>	509,373
	<b>104,285</b>	79,260
At 31 August 2025	<b>692,918</b>	588,633

**8. Post-Balance Sheet Events**

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

**9. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 21/12/2025.

**Ha'Penny Bridge Inn Holdings Limited**  
**EXTRACT FROM DIRECTORS' REPORT**

for the financial year ended 31 August 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

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

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 31/08/25</b>	<b>Number Held At 01/09/24</b>
Michael Ryan	Ordinary	<b>50</b>	50
Anne Ryan	Ordinary Shares	<b>50</b>	50
		<b>100</b>	100

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.