

Riverview Inn Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Riverview Inn Limited

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Riverview Inn Limited
DIRECTORS AND OTHER INFORMATION

Directors	James Kiernan Sean Kiernan Alex Kiernan
Company Secretary	James Kiernan
Company Number	529143
Registered Office	The Rivers Edge Rooskey Carrick on Shannon Granagh Co. Dublin
Business Address	The Rivers Edge Rooskey Carrick On Shannon Co. Leitrim Republic of Ireland
Accountants	TaxAssist Dublin South 6 Main Street Dundrum Dublin 14 D14Y3Y4

Riverview Inn Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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

James Kiernan
Company Secretary

10 February 2026

Alex Kiernan
Director

10 February 2026

Riverview Inn Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	980	980
Creditors: amounts falling due within one year	6	(13,842)	(12,822)
Net Current Liabilities		<u>(12,862)</u>	<u>(11,842)</u>
Total Assets less Current Liabilities		<u>(12,862)</u>	<u>(11,842)</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(12,962)	(11,942)
Shareholders' Deficit		<u>(12,862)</u>	<u>(11,842)</u>

We as Directors of Riverview Inn Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 10 February 2026 and signed on its behalf by:

James Kiernan
Company Secretary

Alex Kiernan
Director

Riverview Inn Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	(10,922)	(10,822)
Loss for the financial year	-	(1,020)	(1,020)
At 31 March 2024	100	(11,942)	(11,842)
Loss for the financial year	-	(1,020)	(1,020)
At 31 March 2025	100	(12,962)	(12,862)

Riverview Inn Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Riverview Inn Limited is a company limited by shares incorporated in Ireland

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 on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council. 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.

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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

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.

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

There is no charge to tax as the company is not trading.

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 Riverview Inn 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.

Riverview Inn Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

5. Debtors	2025	2024
	€	€
Other debtors	100	100
Taxation	880	880
	<u>980</u>	<u>980</u>

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	5,760	5,760
Directors' current accounts (Note 9)	5,022	5,022
Accruals	3,060	2,040
	<u>13,842</u>	<u>12,822</u>

7. Income Statement

	2025	2024
	€	€
At 1 April 2024	(11,942)	(10,922)
Loss for the financial year	<u>(1,020)</u>	<u>(1,020)</u>
At 31 March 2025	<u>(12,962)</u>	<u>(11,942)</u>

8. Capital commitments

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

9. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
James Kiernan	<u>5,022</u>	<u>5,022</u>

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 February 2026.