

Company registration number: 358048

Ellen Sextons Ltd T/A Scannells Bar
Unaudited financial statements
for the financial year ended 30 June 2025

Ellen Sextons Ltd T/A Scannells Bar

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Ellen Sextons Ltd T/A Scannells Bar

Directors and other information

Directors	Shane Lowney Kevin O'Donovan
Company number	358048
Registered office	5 Connolly Street Clonakilty Cork
Business address	5 Connolly Street Clonakilty Cork
Accountants	JAAD Accounting Services Ltd 43 Wolfe Tone Street Clonakilty Cork
Bankers	Permanent TSB St Stephen's Green Earre LL House Dublin Bank of Ireland Pearse Street Clonakilty Cork
Solicitors	Collins Brooks 6-7 Rossa Street Clonakilty Cork

Ellen Sextons Ltd T/A Scannells Bar

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.

On behalf of the board

Shane Lowney
Director

Kevin O'Donovan
Director

05 February 2026

Ellen Sextons Ltd T/A Scannells Bar

Directors responsibilities statement

Directors' Declaration on Un-audited Financial Statements

In relation to the financial statements as set out in pages 6 to 13

-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 JAAD Accounting Service Ltd the company's accounting records and provide all the information 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 year ended 30th June 2025.

On behalf of the board

Shane Lowney
Director

Kevin O'Donovan
Director

05 February 2026

Ellen Sextons Ltd T/A Scannells Bar

Chartered certified Accountants' Report to the board of directors of Ellen Sextons Ltd T/A Scannells Bar on the Unaudited financial statements for year ended 30 June 2025

In accordance with the engagement letter dated 09 July 2025 we have compiled, without carrying out an audit, the financial statements of the company which comprise the profit and loss account, balance sheet and the related notes of Ellen Sextons Ltd T/A Scannells Bar from the accounting records and information and explanations you have given to us. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland as adapted by Section 1A of FRS102, and the Companies Act 2014.

This report is made to the company's board of directors, 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 the company's board of directors for our work or for this report.

Respective Responsibilities of Directors and Accountants

As described on pages 3-4 the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Ellen Sextons Ltd T/A Scannells Bar from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 June 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

Ellen Sextons Ltd T/A Scannells Bar

**Chartered certified Accountants' Report to the board of directors of
Ellen Sextons Ltd T/A Scannells Bar on the Unaudited financial statements
for year ended 30 June 2025**

**JAAD Accounting Services Ltd
Chartered Certified Accountants
43 Wolfe Tone Street
Clonakilty
Cork**

5 February 2026

Ellen Sextons Ltd T/A Scannells Bar

**Balance sheet
As at 30 June 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	6	960,780		990,774	
			960,780		990,774
Current assets					
Stocks	7	35,980		32,700	
Debtors	8	2,641		21,866	
Cash at bank and in hand		172,155		204,598	
		210,776		259,164	
Creditors: amounts falling due within one year	9	(781,719)		(858,924)	
Net current liabilities			(570,943)		(599,760)
Total assets less current liabilities			389,837		391,014
Creditors: amounts falling due after more than one year	10		(206,851)		(258,018)
Provisions for liabilities	11		(753)		(753)
Net assets			<u>182,233</u>		<u>132,243</u>
Capital and reserves					
Called up share capital presented as equity			4		4
Profit and loss account	5		182,229		132,239
Shareholders funds			<u>182,233</u>		<u>132,243</u>

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

The notes on pages 8 to 13 form part of these abridged financial statements.

Ellen Sextons Ltd T/A Scannells Bar

**Balance sheet (continued)
As at 30 June 2025**

We, as directors of Ellen Sextons Ltd T/A Scannells Bar state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 334(1) of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(2) of the Companies Act 2014 in accordance with section 334(2); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of Ellen Sextons Ltd T/A Scannells Bar state that the company has relied on the specified exemption 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 5 February 2026 and signed on behalf of the board by:

Shane Lowney
Director

Kevin O'Donovan
Director

The notes on pages 8 to 13 form part of these abridged financial statements.

Ellen Sextons Ltd T/A Scannells Bar

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in . The address of the registered office is 5 Connolly Street, Clonakilty, Cork and its company registration number is 358048.

2. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are prepared on the going concern basis , under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Ellen Sextons Ltd T/A Scannells Bar

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2%	straight line
Long leasehold property	- 12.50%	straight line
Fittings fixtures and equipment	- 12.50%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Ellen Sextons Ltd T/A Scannells Bar

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

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.

Ellen Sextons Ltd T/A Scannells Bar

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Any bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals 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

Share capital

Ordinary shares are classified as equity

Cashflow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement

Related Party Transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 30 (2024: 32).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	527,761	496,312
Social insurance costs	46,372	42,810
	<u>574,133</u>	<u>539,122</u>

4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	<u>77,500</u>	<u>78,000</u>

Ellen Sextons Ltd T/A Scannells Bar

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	132,239	176,190
Profit/(loss) for the financial year	49,990	(43,951)
At the end of the financial year	<u>182,229</u>	<u>132,239</u>

6. Tangible assets

	Freehold property	Long leasehold property	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 July 2024	954,710	288,848	289,123	1,532,681
Additions	-	-	20,631	20,631
At 30 June 2025	<u>954,710</u>	<u>288,848</u>	<u>309,754</u>	<u>1,553,312</u>
Depreciation				
At 1 July 2024	95,470	195,671	250,766	541,907
Charge for the financial year	19,094	16,517	15,014	50,625
At 30 June 2025	<u>114,564</u>	<u>212,188</u>	<u>265,780</u>	<u>592,532</u>
Carrying amount				
At 30 June 2025	<u>840,146</u>	<u>76,660</u>	<u>43,974</u>	<u>960,780</u>
At 30 June 2024	<u>859,240</u>	<u>93,177</u>	<u>38,357</u>	<u>990,774</u>

7. Stocks

	2025	2024
	€	€
Raw materials and consumables	7,100	2,700
Finished goods and goods for resale	28,880	30,000
	<u>35,980</u>	<u>32,700</u>

Ellen Sextons Ltd T/A Scannells Bar

**Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025**

8. Debtors	2025	2024
	€	€
Trade debtors	676	20,621
Other debtors	4	1,245
Prepayments	1,961	-
	<u>2,641</u>	<u>21,866</u>

9. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to credit institutions	65,650	65,650
Payments received on account	2,218	1,080
Trade creditors	47,207	64,271
TWSS	1,276	1,276
Other creditors including tax and social insurance	652,731	722,647
Accruals	12,637	4,000
	<u>781,719</u>	<u>858,924</u>

10. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Other creditors including tax and social insurance	206,851	258,018
	<u>206,851</u>	<u>258,018</u>

11. Provisions	2025	2024
	€	€
Deferred tax	753	753
	<u>753</u>	<u>753</u>

12. Events after the end of the reporting period

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

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 February 2026.