Company Number: 246565

Bradhaven Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

Contents

Bradhaven Limited
Directors and Other Information

Directors	Pat Fox Marita Fox
Company Secretary	Marita Fox
Company Number	246565
Registered Office and Business Address	42/43 Main Street Cashel Co Tipperary
Accountants	Gaule Beringham & Co Ltd T/a John F O'Carroll & Co Certified Public Accountants 7 Market St Clonmel Co Tipperary Republic of Ireland

Bradhaven Limited
Directors' Responsibilities Statement
for the financial year ended 30 April 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 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", 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

Pat Fox
Director

4 July 2025

Marita Fox
Director

4 July 2025

Bradhaven Limited
Balance Sheet
as at 30 April 2025

	Notes	2025	2024
		€	€
Fixed Assets			
Tangible assets	6	244,606	257,347
Current Assets			
Stocks	7	5,200	5,000
Debtors	8	20,000	20,000
Cash and cash equivalents		420,508	309,241
		445,708	334,241
Creditors: amounts falling due within one year	9	(82,439)	(87,559)
Net Current Assets		363,269	246,682
Total Assets less Current Liabilities		607,875	504,029
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings	10	607,872	504,026
Equity attributable to owners of the company		607,875	504,029

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 Bradhaven 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 4 July 2025 and signed on its behalf by:

Pat Fox
Director

Marita Fox
Director

Bradhaven Limited
Reconciliation of Shareholders' Funds
as at 30 April 2025

	Called up share capital	Retained earnings	Total
	€	€	€
At 1 May 2023	3	378,765	378,768
Profit for the financial year	-	132,814	132,814
Payment of dividends	-	(7,553)	(7,553)
At 30 April 2024	3	504,026	504,029
Profit for the financial year	-	113,060	113,060
Payment of dividends	-	(9,214)	(9,214)
At 30 April 2025	**3**	**607,872**	**607,875**

1. General Information

Bradhaven Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 42/43 Main Street, Cashel, Co Tipperary which is also the principal place of business of the company. The principal activity of the company is running a Public House 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 30 April 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Leasehold Improvment	-	15% Reducing Balance
Fixtures & Fittings	-	15% Reducing Balance
Equipment	-	15% Reducing Balance
Property Tramore	-	
Fixtures & Fittings Tramore	-	
Motor vehicles	-	12.5% 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. Stocks 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.

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
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.

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. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Amortisation of intangible assets	**10,957**	11,526

4. Interest payable and similar expenses

	2025	2024
	€	€
Interest	**2,305**	1,611

5. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

6. Tangible assets

	Leasehold Improvment	Fixtures & Fittings	Equipment	Property Tramore	Fixtures & Fittings Tramore	Motor vehicles	Total
	€	€	€	€	€	€	€
Cost							
At 1 May 2024	51,359	89,233	39,392	183,225	10,000	61,863	435,072
Additions	-	(1,784)	-	-	-	-	(1,784)
At 30 April 2025	51,359	87,449	39,392	183,225	10,000	61,863	433,288
Depreciation							
At 1 May 2024	49,021	74,600	34,871	-	-	19,233	177,725
Charge for the financial year	351	2,195	678	-	-	7,733	10,957
At 30 April 2025	49,372	76,795	35,549	-	-	26,966	188,682
Net book value							
At 30 April 2025	**1,987**	**10,654**	**3,843**	**183,225**	**10,000**	**34,897**	**244,606**
At 30 April 2024	2,338	14,633	4,521	183,225	10,000	42,630	257,347

7. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	**5,200**	5,000

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025	2024
	€	€
Prepayments	**20,000**	20,000

9. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	**18,958**	16,264
Taxation	**30,859**	56,091
Directors' current accounts (Note 12)	**19,397**	472
Accruals	**13,225**	14,732
	82,439	87,559

10. Income Statement

	2025	2024
	€	€
At 1 May 2024	**504,026**	378,765
Profit for the financial year	**113,060**	132,814
Payment of dividends	**(9,214)**	(7,553)
At 30 April 2025	**607,872**	504,026

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

12. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	**60,000**	71,500

The following amounts are repayable to the directors:

	2025	2024
	€	€
Pat Fox	**19,161**	236
Marita Fox	**236**	236
	19,397	472

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 July 2025.