

Company Number: 564974

Fowlers Public House Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Fowlers Public House Limited
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Fowlers Public House Limited
DIRECTOR AND OTHER INFORMATION

Director	Peter Barker
Company Secretary	Evelyn Barker
Company Number	564974
Registered Office and Business Address	Grange Cross Ballyfermot Dublin 10 Ireland
Accountants	Curley & Co. 3 Cherry Lawn Castleknock Dublin 15 Ireland

Fowlers Public House Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	2025	2024
	€	€
Fixed Assets	4,017,908	4,401,852
Current assets	26,897	64,051
Creditors: amounts falling due within one year	(607,002)	(634,738)
Net Current Liabilities	(580,105)	(570,687)
Total Assets less Current Liabilities	3,437,803	3,831,165
Creditors: amounts falling due after more than one year	(3,431,984)	(3,731,984)
Accruals and deferred income	(99,834)	(99,834)
Net Liabilities	(94,015)	(653)
Capital and Reserves	(94,015)	(653)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Fowlers Public House 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) I 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 9 January 2026 :

Peter Barker
Director

Fowlers Public House Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Fowlers Public House Limited is a company limited by shares incorporated in Ireland. Grange Cross, Ballyfermot, Dublin 10, Ireland is the registered office. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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:

Land and buildings freehold	-	Not depreciated
Fixtures, fittings and equipment	-	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.

Investment properties

Investment properties are held to earn rental income or for capital appreciation (including future re-development) and for ultimate resale.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment properties are subsequently valued at its fair value at each reporting date. Where the valuation indicates a permanent diminution in the value of the property, the permanent diminution is charged to the Income Statement. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

Trade and other creditors

Trade and other creditors are initially recognised at fair value.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Fowlers Public House Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

3. Impairments	2025	2024
	€	€
Impairment of investment property	<u>383,944</u>	<u>154,000</u>
4. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(654)	(4,625)
(Loss)/profit for the financial year	(93,362)	3,971
Loss carried forward	<u>(94,016)</u>	<u>(654)</u>

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 9 January 2026.