
SMYTH'S BRIDGE HOUSE DONABATE LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

COMPANY INFORMATION

Directors	Paul Greene (Deceased: 16/11/2024) John Frances Greene
Company secretary	PS Financial Services Limited
Registered number	47700
Registered office	Bridge House Donabate Dublin
Accountants	Peter Murphy FIPA,FPA Cairde Accountancy & Taxation Solutions Limited Unit 6 The Old Post Office Business Centre Main Street Donabate Co Dublin
Bankers	Allied Irish Banks PLC 1/4 Lower Baggot Street Dublin 2
Solicitors	A. McCann & Company 56a York Road Dun Laoghaire Co Dublin

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

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SMYTH'S BRIDGE HOUSE DONABATE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	6	-	5,252
Cash at bank and in hand	7	1,168,987	1,366,044
		<u>1,168,987</u>	<u>1,371,296</u>
Creditors: amounts falling due within one year	8	(1,879)	(233,662)
Net current assets		1,167,108	1,137,634
Total assets less current liabilities		1,167,108	1,137,634
Net assets		1,167,108	1,137,634
Capital and reserves			
Called up share capital presented as equity		11	11
Profit and loss account	10	1,167,097	1,137,623
Shareholders' funds		1,167,108	1,137,634

We, as directors of Smyth's Bridge House Donabate Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.

(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 state 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 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.

(e) 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.

(f) the Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

John Frances Greene

8 January 2026

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 AUGUST 2025**

The notes on pages 5 to 9 form part of these financial statements.

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 September 2024	11	1,137,623	1,137,634
Comprehensive income for the year			
Profit for the year	-	29,474	29,474
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	29,474	29,474
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2025	11	1,167,097	1,167,108
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 9 form part of these financial statements.

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 September 2023	11	880,673	880,684
Comprehensive income for the year			
Profit for the year	-	256,950	256,950
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	256,950	256,950
	<hr/>	<hr/>	<hr/>
Total transactions with owners	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2024	11	1,137,623	1,137,634
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 9 form part of these financial statements.

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

The company is an Irish registered LTD having its registered office at Bridge House, Donabate, Co. Dublin. Its principal activities are set out in the Director's Report. Its reporting currency is Euros.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

2.2 Going concern

It is the directors' intention to apply to the Registrar of Companies to have the company struck off as the company ceased operations when the premises from which it operated was sold. Consequently these accounts have been prepared on a break up basis rather than the going concern basis. The company expects that by its final cessation date to have discharged its liabilities in full and to have net assets of less than €150.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Freehold property	-	Freehold property is not depreciated
Fixtures and fittings	-	10% Reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.9 Break up basis

The financial statements have been prepared on a basis other than going concern which is described as the break up basis. The preparation of financial statements on a break up basis is a departure from the requirement of Schedule 3, Part 111, Paragraph 12 of the Companies Act 2014 to prepare financial statements on a going concern basis. This departure is made in order to comply with the overriding requirement of the Act for the financial statements to give a true and fair view. The break up basis requires the carrying value of the assets to be the amounts that they are expected to realise and liabilities include any amounts which have crystallised as a result of the company selling its premise and ceasing its activities. The application of the break up basis on the results for the year ended 31st August 2025 has no impact on the disclosed results compared to the preparation of the accounts on the going concern basis. In all other respects the financial statements have been prepared in accordance with the accounting framework.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

As these accounts are prepared on the breakup basis as the company's operations were discontinued there were no judgements used in applying accounting policies and there were no sources of estimation uncertainty.

4. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025	<i>2024</i>
	No.	<i>No.</i>
Bar Manager	-	1
Directors	-	1
Bar and cleaning staff	-	8
	<u>0</u>	<u>10</u>
	<u><u>0</u></u>	<u><u>10</u></u>

5. Directors' remuneration

	2025	<i>2024</i>
	€	<i>€</i>
Directors' emoluments	-	99,412
	<u>-</u>	<u>99,412</u>
	<u><u>-</u></u>	<u><u>99,412</u></u>

6. Debtors

2025	<i>2024</i>
€	<i>€</i>

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

6. Debtors (continued)

Other debtors	-	5,252
	<u>-</u>	<u>5,252</u>
	<u>-</u>	<u>5,252</u>

7. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	1,168,987	1,366,044
	<u>1,168,987</u>	<u>1,366,044</u>
	<u>1,168,987</u>	<u>1,366,044</u>

8. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	-	7,031
Corporation tax	1,806	197,241
Taxation and social insurance	73	20,371
Accruals	-	9,019
	<u>1,879</u>	<u>233,662</u>
	<u>1,879</u>	<u>233,662</u>

9. Deferred taxation

	2024 €
At beginning of year	(539)
Charged to profit or loss	539
At end of year	<u>-</u>
	<u>-</u>

10. Reserves

Profit and loss account

The company does not have any reserves other than the Profit and Loss Account.

SMYTH'S BRIDGE HOUSE DONABATE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

11. Discontinued operations

On 19th July 2024 the premise from which the company operated was sold to a third party. At that point the operations of the company ceased.

	€
Net assets disposed of:	

Profit on disposal before tax	- =====

The net inflow of cash in respect of the sale of the premise and assets is as follows:

	€

Net inflow of cash	- =====

12. Post balance sheet events

There have been no events since the year end that would require disclosure in the financial statements.

13. Controlling party

The company's controlling party is the shareholders acting in concert.

14. Exemption from preparation of Statement of Cashflow

The company has availed of the exemption under S3.1B under FRS 102 to not prepare a statement of cash flows as it qualifies as a small company

15. Approval of financial statements

The board of directors approved these financial statements for issue on 08 January 2026