

**Registration number 566837**

**Haymac Taverns Limited**

**Abridged accounts**

**for the year ended 31 August 2025**

## **Haymac Taverns Limited**

### **Company information**

<b>Directors</b>	Mr. Dylan Hayes
<b>Secretary</b>	Colm Malone
<b>Company number</b>	566837
<b>Registered office</b>	74 Parnell Street Ennis, Co. Clare.
<b>Accountants</b>	Gaffney, Murphy & Co. Statutory Auditors & Accountants, Lahinch Road, Ennis, Co. Clare.
<b>Business address</b>	74 Parnell Street Ennis, Co. Clare.
<b>Bankers</b>	Bank of Ireland Bank, Ennis, Co. Clare.

# Haymac Taverns Limited

## Contents

(Annexed to 2026 Annual Return)

	<b>Page</b>
Extract from Directors' report	<b>1</b>
Statement of Directors' Responsibilities	<b>2</b>
Abridged balance sheet	<b>3</b>
Notes to the abridged financial statements	<b>4-6</b>

## **Haymac Taverns Limited**

### **Directors' report for the year ended 31 August 2025**

The following is an extract from the director's report as required by Section 352 of the Companies Act 2014.

#### **Directors and Secretary's interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/08/25</b>	<b>01/09/24</b>
Mr. Dylan Hayes	-	-
Haymac Holdings Limited	100	100
Colm Malone	-	-

## **Haymac Taverns Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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.
- 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 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 and 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 3 to 6 :

- 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 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 Gaffney, Murphy & Co. , Statutory Auditors & Accountants, all the company's accounting records and provided all the information necessary for all 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 31st August 2025.

### **On behalf of the board**

**Mr. Dylan Hayes**

-----  
**Director**

**Date:12th.December 2025**

**Mr. Colm Malone**

-----  
**Secretary**

**Date:12th.December 2025**

## Haymac Taverns Limited

### Balance Sheet as at 31 August 2025

		2025		2024
Notes	€	€	€	€
<b>Fixed assets</b>				
Tangible assets	2		6,650	16,159
<b>Current assets</b>				
Stocks		12,884		16,680
Debtors & Prepayments		66,715		71,715
Cash at bank and in hand		136,656		89,222
		216,255		177,617
<b>Creditors: amounts falling due within one year</b>	3	(26,048)		(37,978)
<b>Net current assets</b>			190,207	139,639
<b>Net assets</b>			196,857	155,798
<b>Capital and reserves</b>				
Called up share capital	4		100	100
Profit and loss account			196,757	155,698
<b>Shareholders' funds</b>			196,857	155,798

We, as Directors of Haymac Taverns Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the

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 financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

#### On behalf of the board

**Mr. Dylan Hayes**

-----

**Director**

**Date: 12th December 2025**

**Mr. Colm Malone**

-----

**Secretary**

**Date: 12th December 2025**

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## Haymac Taverns Limited

### Notes to the abridged financial statements for the year ended 31 August 2025

#### 1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

##### 1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

##### Functional Currency

The functional currency of the financial statements is the euro.

##### 1.2. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, 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 economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

##### 1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures & Fittings & Equipment 15% Straight Line

##### 1.4. Stock

Stock is valued at the lower of cost and net realisable value.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

## Haymac Taverns Limited

### Notes to the abridged financial statements for the year ended 31 August 2025

..... continued

	<b>Tangible fixed assets</b>			
<b>2. Fixed assets</b>	<b>€</b>			
<b>Cost</b>				
At 1 September 2024	69,374			
Additions	1,056			
At 31 August 2025	70,430			
<b>Depreciation</b>				
At 1 September 2024	53,215			
Charge for year	10,565			
At 31 August 2025	63,780			
<b>Net book value</b>				
At 31 August 2025	6,650			
At 31 August 2024	16,159			
<b>3. Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>	
		<b>€</b>	<b>€</b>	
Bank Loan		-	9,545	
Trade creditors		6,482	5,266	
Corporation tax		(1,344)	4,998	
PAYE and social welfare		4,220	3,610	
VAT		13,210	11,169	
Accruals		3,480	3,390	
		26,048	37,978	
		26,048	37,978	

**Haymac Taverns Limited**

**Notes to the abridged financial statements  
for the year ended 31 August 2025**

..... continued

<b>4. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
 <b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

**5. Approval of financial statements**

The financial statements were approved by the Board on 12th December 2025 and signed on its behalf by

**Mr. Dylan Hayes**

-----

**Director**

**Mr. Colm Malone**

-----

**Secretary**