

Rose Inn limited
Abridged Financial Statements
for the financial year ended 31 March 2025

Rose Inn limited
CONTENTS

	Page
Balance Sheet	3
Notes to the Financial Statements	4 - 6

Rose Inn limited
BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	7,928	10,028
Current Assets			
Stocks	6	6,250	5,250
Cash at bank and in hand		355,329	294,591
		361,579	299,841
Creditors: amounts falling due within one year	7	(61,557)	(56,384)
Net Current Assets		300,022	243,457
Total Assets less Current Liabilities		307,950	253,485
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings	8	307,947	253,482
Shareholders' Funds		307,950	253,485

We as Directors of Rose Inn 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 micro companies' regime.

Approved by the board on 30 December 2025 and signed on its behalf by:

Sydney Harkin
Director

Mary Harkin
Director

Rose Inn limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Rose Inn limited is a company limited by shares incorporated in Ireland

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 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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:

Short leasehold property	-	2% Straight line
Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	12.50% 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 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.

Rose Inn limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

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. 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 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:		
Depreciation of tangible assets	2,100	2,180
	<u> </u>	<u> </u>

4. Employees

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

	2025	2024
	Number	Number
Directors	2	2
Bar Staff	3	3
	<u> </u>	<u> </u>
	5	5
	<u> </u>	<u> </u>

5. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost or Valuation			
At 1 April 2024	18,000	205,130	223,130
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	18,000	205,130	223,130
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2024	-	195,102	213,102
Charge for the financial year	-	2,100	2,100
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	197,202	215,202
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 March 2025	18,000	7,928	7,928
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	18,000	10,028	10,028
	<u> </u>	<u> </u>	<u> </u>

Rose Inn limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	6,250	5,250
	<u>6,250</u>	<u>5,250</u>
The replacement cost of stock did not differ significantly from the figures shown.		
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	30,440	32,726
Taxation	28,401	21,011
Directors' current accounts	69	-
Accruals	2,647	2,647
	<u>61,557</u>	<u>56,384</u>
	<u>61,557</u>	<u>56,384</u>
8. Profit and loss account		
	2025	2024
	€	€
At 1 April 2024	253,482	180,220
Profit for the financial year	54,465	73,262
	<u>307,947</u>	<u>253,482</u>
At 31 March 2025	307,947	253,482
	<u>307,947</u>	<u>253,482</u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 March 2025.		
10. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
11. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 30 December 2025.		

