

Company Number: 605700

Harbour Dock Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Harbour Dock Catering Limited

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Harbour Dock Catering Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is 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 been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to Xeinadin, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board

Alex O' Sullivan
Director

10 February 2026

Harbour Dock Catering Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	<u>494,413</u>	<u>577,099</u>
Current Assets			
Debtors	11	453	147
Cash and cash equivalents		<u>6,117</u>	<u>5,573</u>
		<u>6,570</u>	<u>5,720</u>
Creditors: amounts falling due within one year	12	<u>(796,813)</u>	<u>(723,861)</u>
Net Current Liabilities		<u>(790,243)</u>	<u>(718,141)</u>
Total Assets less Current Liabilities		<u>(295,830)</u>	<u>(141,042)</u>
Creditors: amounts falling due after more than one year	13	<u>(152,326)</u>	<u>(207,729)</u>
Net Liabilities		<u>(448,156)</u>	<u>(348,771)</u>
Capital and Reserves			
Called up share capital presented as equity		101	101
Retained earnings		<u>(448,257)</u>	<u>(348,872)</u>
Equity attributable to owners of the company		<u>(448,156)</u>	<u>(348,771)</u>

I as Director of Harbour Dock Catering 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 359 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. 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 10 February 2026 and signed on its behalf by:

Alex O' Sullivan
Director

Harbour Dock Catering Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	101	(248,963)	(248,862)
Loss for the financial year	-	(99,909)	(99,909)
At 31 August 2024	101	(348,872)	(348,771)
Loss for the financial year	-	(99,385)	(99,385)
At 31 August 2025	101	(448,257)	(448,156)

Harbour Dock Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Harbour Dock Catering Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 8 Dock Terrace, The Harbour, Bray, Co Wicklow, Ireland which is also the principal place of business of the company. The principal activity of the company is that of a holding company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

These financial statements are for this individual entity. The ultimate parent of the company is Barako Limited.

Barako Limited holds 1 Special share in Harbour Dock Catering Limited.

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 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

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	-	2% Straight line
Short leasehold property	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	25% 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.

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.

Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

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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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(a) Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

(b) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(c) Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an ongoing basis and has been disclosed in the notes to the financial statements.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

At the date of preparation of the financial statements, there is no indication that any significant change in the assumptions and estimates made will be required. Accordingly, on the basis of the information currently available, it is not expected that there will be significant adjustments to the carrying amounts of the assets and liabilities recognised in the financial statements.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	82,686	82,689
	<u> </u>	<u> </u>
5. Value adjustments in respect of investments	2025	2024
	€	€
Value adjustments in respect of fixed asset investments		
- permanent diminution in value	-	100
	<u> </u>	<u> </u>
6. Interest payable and similar expenses	2025	2024
	€	€
Interest	9,130	10,839
	<u> </u>	<u> </u>
7. Employees		
The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).		
8. Tax on loss	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 8 (b))	-	-
	<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Loss taxable at 12.50%	(99,385)	(99,909)
	<u> </u>	<u> </u>
Loss before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	(12,423)	(12,489)
Effects of:		
Depreciation in excess of capital allowances for period	1,572	1,304
Utilisation of tax losses	(39,903)	(28,718)
Effect of losses carried forward	50,754	39,903
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 8 (a))	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

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for the financial year ended 31 August 2025

9. Tangible assets

	Land and buildings freehold €	Short leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 September 2024	472,735	333,517	191,949	17,280	1,015,481
At 31 August 2025	472,735	333,517	191,949	17,280	1,015,481
Depreciation					
At 1 September 2024	18,910	284,104	119,713	15,655	438,382
Charge for the financial year	9,455	41,688	29,918	1,625	82,686
At 31 August 2025	28,365	325,792	149,631	17,280	521,068
Net book value					
At 31 August 2025	444,370	7,725	42,318	-	494,413
At 31 August 2024	453,825	49,413	72,236	1,625	577,099

10. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 August 2025	100	100
Provision for diminution in value:		
At 31 August 2025	100	100
Net book value		
At 31 August 2025	-	-

11. Debtors

	2025 €	2024 €
Taxation	296	-
Prepayments	157	147
	453	147

12. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	59,670	64,374
Trade creditors	1,600	8,714
Amounts owed to participating interests	734,910	650,140
Director's current account (Note 16)	633	633
	796,813	723,861

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13. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>152,326</u>	<u>207,729</u>
Loans		
Repayable in one year or less, or on demand	59,670	64,374
Repayable between one and two years	59,671	63,908
Repayable between two and five years	59,671	119,340
Repayable in five years or more	<u>32,984</u>	<u>24,481</u>
	<u>211,996</u>	<u>272,103</u>

14. Income Statement

	2025	2024
	€	€
At 1 September 2024	(348,872)	(248,963)
Loss for the financial year	<u>(99,385)</u>	<u>(99,909)</u>
At 31 August 2025	<u>(448,257)</u>	<u>(348,872)</u>

15. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

16. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Alex O' Sullivan	<u>633</u>	<u>633</u>

17. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group undertakings.

18. Parent and ultimate parent company

The company regards Barako Limited as its parent company.

The company's ultimate parent undertaking is Barako Limited.

19. Post-Balance Sheet Events

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

20. Charges created

There was one charge created as follows:

1. A Charge with Charge number CHG-605700-1 and charge type description: "Fixed and Floating Debenture incorporating fixed and floating charges over all of the assets of the Company." was created on 01/12/2017 and the charge party was The Governor and company of Bank of Ireland.

Particulars of Property: All the Company's undertaking, property and assets whatsoever and wheresoever present and future including goodwill and uncalled capital incorporating a specific charge on the property in the Schedule and on all estate or interest legal or equitable in all other freehold and leasehold property, all

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profits a prendre, easements, rights of way, rights under covenants, agreements, undertaking, indemnities, rights to compensation, statutory or otherwise which become the property of the Company, all present and future proceeds of insurance, goodwill and uncalled capital for the time being and as regards the other property charged be a floating security but the Company shall not create any mortgage or charge in priority to or pari passu with this Charge. Schedule all that and those all of the property described in and comprised in Folio 40067F of the Register of Freeholders County Wicklow.

21. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 February 2026.