

Company Number: 757558

Bachelor Inn Trading Co Limited

Abridged Unaudited Financial Statements

**for the financial period from 13 February 2024 (date of incorporation) to 30
June 2025**

Bachelor Inn Trading Co Limited

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Bachelor Inn Trading Co Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 13 February 2024 (date of incorporation) to 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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 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.

Signed on behalf of the board

Sean Mitchell
Director

31 March 2026

Paul Clinton
Director

31 March 2026

Bachelor Inn Trading Co Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	Jun 25 €
Non-Current Assets		
Property, plant and equipment	9	<u>271,728</u>
Current Assets		
Debtors	10	43,872
Cash and cash equivalents		<u>100</u>
		<u>43,972</u>
Creditors: amounts falling due within one year	11	<u>(549,509)</u>
Net Current Liabilities		<u>(505,537)</u>
Total Assets less Current Liabilities		<u>(233,809)</u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		<u>(233,909)</u>
Equity attributable to owners of the company		<u>(233,809)</u>

Bachelor Inn Trading Co Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

We as Directors of Bachelor Inn Trading Co 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 period and of its profit or loss for such a financial period 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 31 March 2026 and signed on its behalf by:

Sean Mitchell
Director

Paul Clinton
Director

Bachelor Inn Trading Co Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital	Retained earnings	Total
	€	€	€
Loss for the financial period	-	(233,909)	(233,909)
Net proceeds of equity			
Ordinary share issue	100	-	100
At 30 June 2025	100	(233,909)	(233,809)

Bachelor Inn Trading Co Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 13 February 2024 (date of incorporation) to 30 June 2025

1. General Information

Bachelor Inn Trading Co Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 757558. The registered office of the company is 72 Northumberland Road, Dublin 4, Dublin, D04P2F8, Ireland. The Principal Activity of the company is that beverage Serving Activities 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.

Statement of compliance

The financial statements of the company for the financial period ended 30 June 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). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

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 280A of the Companies Act 2014 in respect of the financial period, 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 Statement of Cash Flows because it is classified as a small company.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	5% straight line
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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.

Bachelor Inn Trading Co Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 13 February 2024 (date of incorporation) to 30 June 2025

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.

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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 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 Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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.

Bachelor Inn Trading Co Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 13 February 2024 (date of incorporation) to 30 June 2025

3. Adoption of FRS 102

This is the first set of financial statements prepared by Bachelor Inn Trading Co Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 16 month 18 days period from 13 February 2024 (date of incorporation) to 30 June 2025.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Operating loss**Jun 25**

€

Operating loss is stated after charging:

Depreciation of property, plant and equipment

14,302**7. Employees**

The average monthly number of employees, including directors, during the financial period was 0, (Feb 24 - 0).

Bachelor Inn Trading Co Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 13 February 2024 (date of incorporation) to 30 June 2025

8. Tax on loss

Jun 25
€

(a) Analysis of charge in the financial period**Current tax:**

Corporation tax at 12.50% (Note 8 (b))

-

(b) Factors affecting tax charge for the financial period

The tax assessed for the financial period differs from the standard rate of corporation tax in Ireland (Jun 25 - 12.50%). The differences are explained below:

Jun 25
€

Loss taxable at 12.50%

(233,909)

Loss before tax

multiplied by the standard rate of corporation tax
in Ireland at 12.50%

(29,239)

Effects of:

Depreciation in excess of capital allowances for period

1,788

Tax Losses Carried Forward

27,451

Total tax charge for the financial period (Note 8 (a))

-

No charge to tax arises due to tax losses incurred.

Bachelor Inn Trading Co Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 13 February 2024 (date of incorporation) to 30 June 2025

9. Property, plant and equipment

	Long leasehold property	Total
	€	€
Cost		
At 13 February 2024	-	-
Additions	286,030	286,030
	<hr/>	<hr/>
At 30 June 2025	286,030	286,030
	<hr/>	<hr/>
Depreciation		
At 13 February 2024	-	-
Charge for the financial period	14,302	14,302
	<hr/>	<hr/>
At 30 June 2025	14,302	14,302
	<hr/>	<hr/>
Net book value		
At 30 June 2025	271,728	271,728
	<hr/> <hr/>	<hr/> <hr/>

10. Debtors

	Jun 25
	€
Taxation	14,364
Prepayments	29,508
	<hr/>
	43,872
	<hr/> <hr/>

11. Creditors

	Jun 25
	€
Amounts falling due within one year	
Trade creditors	93,886
Amounts owed to connected parties (Note 15)	230,623
Directors' current accounts (Note 14)	225,000
	<hr/>
	549,509
	<hr/> <hr/>

Bachelor Inn Trading Co Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 13 February 2024 (date of incorporation) to 30 June 2025

12. Income Statement

	Jun 25
	€
At 13 February 2024	-
Loss for the financial period	(233,909)
	<hr/>
At 30 June 2025	(233,909)
	<hr/> <hr/>

13. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

14. Directors' transactions

The following amounts are repayable to the directors:

	Jun 25
	€
Sean Mitchell	112,500
Thaddeus Nolan	112,500
	<hr/>
	225,000
	<hr/> <hr/>

15. Related party transactions

The following amounts are due to other connected parties:

	Jun 25
	€
Camden Street Taverns Limited	230,623
	<hr/> <hr/>

Camden Street Taverns Limited would be regarded as a connected party of the Bachelor Inn Trading Co Limited due to commonality of Directors.

16. Events After the End of the Reporting Period

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on **31 March 2026**.

