

CRO Number - 435246

Blessington Takeaway Limited

Abridged Financial Statements (Unaudited)

For The Year Ended 29th February 2025

**Blessington Takeaway Limited**

YEAR ENDED 29TH FEBRUARY 2025

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# Blessington Takeaway Limited

YEAR ENDED 29TH FEBRUARY 2025

## Directors and Other Information

Directors Ms. Felice Antonia Macari  
Mr. Andrea Viterbi

Secretary Liam Saunders

Bankers Allied Irish Banks  
Main Street  
Blessington  
Co. Wicklow

Registered Office Main Street  
Blessington  
Co. Wicklow

Principal Place of Business Main Street  
Blessington  
Co. Wicklow

Accountants Liam D Saunders & Co.  
Accountants  
21 Glen Easton Close  
Leixlip  
Co. Kildare

# **Blessington Takeaway Limited**

**Year Ended 29th February 2025**

## **Directors' Responsibility Statement**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited, if required. 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.

**Blessington Takeaway Limited**

**Year Ended 29th February 2025**

**Directors' Declaration on Un-audited Financial Statements**

In relation to the financial statements as set out on pages 9 to 18:

- 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 judgments underlying them. They have been 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 the independent accountant, the company's accounting records and provided all the information necessary for 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 29th February 2025.

On behalf of the board

\_\_\_\_\_  
Ms. Felice Antonia Macari  
Director

\_\_\_\_\_  
Mr. Andrea Viterbi  
Director

**Date:** 26th June 2025

# Blessington Takeaway Limited

## Balance Sheet as at 28th February 2025

|   | Note | €<br>2025 | €<br>2024 |
|---|------|-----------|-----------|
| <b><u>Fixed Assets</u></b>                            |      |           |           |
| Tangible assets                                       | 8    | 9,481     | 4,819     |
| <b><u>Current Assets</u></b>                          |      |           |           |
| Cash at bank and in hand                              |      | 19,560    | 16,404    |
| Stock on hand   |      | 2,152     | 1,076     |
| Debtors   | 9    | 3,032     | 3,600     |
|   |      | —————     | —————     |
|   |      | 24,744    | 21,080    |
| <b><u>Total assets</u></b>                            |      | 34,225    | 25,899    |
|   |      | =====     | =====     |
| <br>  |      |           |           |
| <u>Creditors: Amounts falling due within one year</u> | 10   | (43,120)  | (31,456)  |
|   |      | —————     | —————     |
| Total Assets less current liabilities                 |      | (8,895)   | (5,557)   |
| <br>  |      |           |           |
| <u>Creditors: Amounts falling due after one year</u>  |      | -         | -         |
|   |      |           |           |
| <b><u>Net assets</u></b>                              |      | (8,895)   | (5,557)   |
|   |      | =====     | =====     |
| <br>  |      |           |           |
| <b><u>Capital and Reserves</u></b>                    |      |           |           |
| Issued and paid up share capital                      | 11   | 100       | 100       |
| Profit and loss account (revenue reserves)            | 12   | (8,995)   | (5,657)   |
|   |      | —————     | —————     |
| <b><u>Total Equity Shareholder Funds</u></b>          | 13   | (8,895)   | (5,557)   |
|   |      | =====     | =====     |

## Blessington Takeaway Limited

### Balance Sheet as at 28th February 2025 (continued)

We, as director(s) of Blessington Takeaway 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 is complied with,

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

(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 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) The company has relied on the specified exemption contained in section 352; we have done so on the ground 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.

On behalf of the board

\_\_\_\_\_  
Ms. Felice Antonia Macari  
Director

\_\_\_\_\_  
Mr. Andrea Viterbi  
Director

**Date:** 10th July 2025

# **Blessington Takeaway Limited**

## **Notes to the financial statements for the year ended 28th February 2025**

### **1. ACCOUNTING POLICIES**

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

#### **Basis of Accounting**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

#### **Cash Flow Statement**

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

#### **Turnover**

Turnover represents sales to customers and excludes Value Added Tax.

#### **Investment Properties**

Investment properties are not held for consumption but for investment are revalued annually and are not depreciated or amortised. The directors believe that the non-depreciation of investment properties is necessary in order for the financial statements to give a true and fair view.

#### **Tangible Fixed Assets**

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold land and buildings are revalued on the basis of open market value. Revaluation gains are recognised in the profit and loss account to the extent that they reverse previously recognised revaluation losses on the same assets. All other revaluation gains are recognised in the statement of total recognised gains and losses.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset August not be recoverable. Revaluation losses are recognised in the statement of total recognised gains and losses until the carrying amount reaches its depreciated historical cost and thereafter in the profit and loss account. An exception is where the recoverable amount of the asset is greater than its revalued amount. In this case the loss is recognised in the statement of total recognised gains and losses to the extent that the recoverable amount is greater than its revalued amount.

## **Blessington Takeaway Limited**

### **Depreciation**

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

|                         |                         |
|-------------------------|-------------------------|
| Machinery and equipment | 15% straight line basis |
| Buildings               | Market value            |

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

### **Stocks and Work in Progress**

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

### **Currencies**

Functional and presentation currency

Items included in the financial statements are presented in 'Euros', the currency of the primary economic environment in which the entity operates (the 'functional currency').

### **Taxation**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognized in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

### **Dividends**

Dividends to the company's equity shareholders are recognised when they are paid.

**Blessington Takeaway Limited**

**Pensions**

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

**2. TURNOVER**

All turnover derives from activities in the Republic of Ireland. The analysis of turnover is stated in the Detailed Profit and Loss Account.

|  |             |             |
|--|-------------|-------------|
| <b>3. INTEREST PAYABLE AND SIMILAR CHARGES</b> | <b>€</b>    | <b>€</b>    |
|  | <b>2025</b> | <b>2024</b> |
| On bank loans, overdrafts and other loans      |             |             |
| Wholly repayable within five years             | 831         | 1,022       |

**4. THE PROFIT/(LOSS) BEFORE TAXATION WAS ARRIVED AT AFTER CHARGING**

|   |             |             |
|---|-------------|-------------|
|   | <b>€</b>    | <b>€</b>    |
|   | <b>2025</b> | <b>2024</b> |
| Depreciation: Owned Tangible fixed assets     | 3,540       | 2,795       |
| Impairment of Assets/Amortisation of Goodwill | -           | -           |
| Profit on Disposal of Fixed Assets            | -           | -           |
| Rentals payable under operating lease rentals | -           | -           |

**5. STAFF NUMBERS AND COSTS**

|  |             |             |
|--|-------------|-------------|
|  | <b>2025</b> | <b>2024</b> |
| The average number of employees was as follows |             |             |
| Management / Directors                         | 2           | 2           |
| Office Staff                                   | -           | -           |
| Operatives                                     | 3           | 3           |
|  | -----       | -----       |
|  | 5           | 5           |
|  | =====       | =====       |

These numbers include executive directors.  
The aggregate payroll costs of these employees were as follows:

|                      |             |             |
|----------------------|-------------|-------------|
|                      | <b>€</b>    | <b>€</b>    |
|                      | <b>2025</b> | <b>2024</b> |
| Wages & Salaries     | 139,798     | 131,201     |
| Social Welfare Costs | 4,068       | 3,309       |
| Pension Costs        | 16,339      | 15,561      |
|                      | -----       | -----       |
|                      | 160,205     | 150,071     |
|                      | =====       | =====       |

## Blessington Takeaway Limited

| <b>6. DIRECTORS REMUNERATION AND TRANSACTIONS</b> | <b>€</b>    | <b>€</b>    |
|---|-------------|-------------|
|   | <b>2025</b> | <b>2024</b> |
| Salary  | 93,600      | 93,600      |
| Pension Costs                                     | 16,339      | 15,561      |
|   | <hr/>       | <hr/>       |
|   | 109,939     | 109,161     |
|   | =====       | =====       |

| <b>7. TAX ON PROFIT ON ORDINARY ACTIVITIES</b>   | <b>€</b>    | <b>€</b>    |
|--|-------------|-------------|
|  | <b>2025</b> | <b>2024</b> |
| Corporation tax at 12.5% (2022: 12.5%) on the profit for the year on ordinary activities | -           | 230         |
| Adjustment relating to an earlier year   | -           | -           |
| Deferred taxation  | -           | -           |
| Withholding tax attributable to Republic of Ireland dividends received                   | -           | -           |
|  | <hr/>       | <hr/>       |
|  | 230         | 230         |
|  | =====       | =====       |

### Factors affecting tax charge for period:

|   | <b>€</b>    | <b>€</b>    |
|---|-------------|-------------|
|   | <b>2025</b> | <b>2024</b> |
| Profit/(Loss) on ordinary activities before tax | (3,338)     | 1,833       |
|   | =====       | =====       |
| Accumulated Loss forward from previous years    | -           | -           |
|   | <hr/>       | <hr/>       |
| Current tax charge for period                   | -           | 230         |
|   | =====       | =====       |

# Blessington Takeaway Limited

## 8 TANGIBLE FIXED ASSETS

| This year                               | Equipment<br>€          | Total<br>€              |
|---|-------------------------|-------------------------|
| <b><u>Costs</u></b>                     |                         |                         |
| At 28/02/24                             | 219,926                 | 219,216                 |
| Additions in year                       | 8,202                   | 8,202                   |
| Disposals in year                       | -                       | -                       |
| At 28/02/24                             | <u>228,128</u><br>===== | <u>228,128</u><br>===== |
| <b><u>Depreciation</u></b>              |                         |                         |
| At 28/02/24                             | 215,107                 | 215,107                 |
| Charge for year                         | 3,540                   | 3,540                   |
| At 28/02/24                             | <u>218,647</u><br>===== | <u>218,647</u><br>===== |
| <b><u>Net Book Value 28/02/2025</u></b> | <u>9,481</u><br>=====   | <u>9,481</u><br>=====   |
| <b><u>Net Book Value 28/02/2024</u></b> | <u>4,819</u><br>=====   | <u>4,819</u><br>=====   |

| 9. DEBTORS  | €<br>2025             | €<br>2024             |
|-------------|-----------------------|-----------------------|
| Prepayments | 3,032                 | 3,600                 |
|             | <u>3,032</u><br>===== | <u>3,600</u><br>===== |

## 10. CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR

|                            | €<br>2025              | €<br>2024              |
|----------------------------|------------------------|------------------------|
| Trade creditors & Accruals | 26,497                 | 18,473                 |
| Vat                        | 14,470                 | 7,842                  |
| Paye/Prsi                  | 469                    | 3,457                  |
| Corporation Tax            | 1,684                  | 1,684                  |
|                            | <u>43,120</u><br>===== | <u>31,456</u><br>===== |

## Blessington Takeaway Limited

| <b>11. CALLED UP SHARE CAPITAL</b>               | <b>€</b>       | <b>€</b>       |
|--|----------------|----------------|
|  | <b>2025</b>    | <b>2024</b>    |
| <b>Authorised Share Capital</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 €1.00                     | 100            | 100            |

| <b>12. RESERVES / PROFIT &amp; LOSS</b> | <b>€</b>       | <b>€</b>       |
|---|----------------|----------------|
|   | <b>2025</b>    | <b>2024</b>    |
| Opening Profit & Loss/Reserves          | (5,657)        | (7,260)        |
| Profit/(Loss) for the year              | (3,338)        | 1,603          |
| Dividends Paid                          | -              | -              |
| Closing Profit & Loss/Reserves          | <u>(8,995)</u> | <u>(5,657)</u> |
|   | =====          | =====          |

| <b>13. RECONCILIATION OF SHAREHOLDERS FUNDS</b> | <b>€</b>       | <b>€</b>       |
|---|----------------|----------------|
|   | <b>2025</b>    | <b>2024</b>    |
| Opening Shareholder Funds                       | (5,557)        | (7,160)        |
| Profit/(Loss) for the year                      | (3,338)        | 1,603          |
| Dividends Paid                                  | -              | -              |
| Closing Shareholder Funds                       | <u>(8,895)</u> | <u>(5,557)</u> |
|   | =====          | =====          |

## 14. CAPITAL COMMITMENTS

There were no capital commitments at the companies year end.

## 16. CONTINGENCIES

The directors are of the opinion that there are no current contingencies.

## 17. POST BALANCE SHEET EVENTS

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

## 18 BANK FACILITIES

The bank facilities are secured by the personal guarantees of the directors.

## 19. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on 10th July 2025.

