

Company registration number: 680924

Blueberry Hill Restaurant Limited

Abridged financial statements

for the financial year ended 30 September 2025

Blueberry Hill Restaurant Limited

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Blueberry Hill Restaurant Limited

Directors and other information

| | |
|--------------------------|--|
| Directors | Seamus Ennis John Clare |
| Secretary | John Clare |
| Company number | 680924 |
| Registered office | Stephenstown Business Park Balbriggan Co Dublin |
| Business address | Stephenstown Business Park Balbriggan Dublin |
| Auditor | Leahy O'Riordan Chartered Accountants 1 - 2 Marino Mart Fairview Dublin 3 |
| Bankers | AIB Balbriggan Business Campus Harry Reynolds Rd Balbriggan Co Dublin |

Blueberry Hill Restaurant Limited

Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

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 year. Under the 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", applying Section 1A of that Standard, issued in the United Kingdom by the Financial Reporting Council ("relevant financial reporting framework"). 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 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 and enable the financial statements to be audited. 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.



Seamus Ennis
Director



John Clare
Director

Date: 20 March 2026

**Independent auditor's special report to the directors of Blueberry Hill Restaurant Limited
pursuant to section 356 of the Companies Act 2014**

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Blueberry Hill Restaurant Limited, and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

Basis of opinion

We have examined:

- (i) the abridged financial statements for the year ended 30 September 2025 on pages 7 to 14, which the directors of Blueberry Hill Restaurant Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Other information

On 26 March 2026 we reported, as auditor of Blueberry Hill Restaurant Limited, to the members on the company's financial statements for the year ended 30 September 2025 and our report was as follows:

"Independent auditor's report to the members of Blueberry Hill Restaurant Limited

Report on the audit of the financial statements

**Independent auditor's special report to the directors of Blueberry Hill Restaurant Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

Opinion

We have audited the financial statements of Blueberry Hill Restaurant Limited (the 'company') for the financial year ended 30 September 2025 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent auditor's special report to the directors of Blueberry Hill Restaurant Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report is consistent with the financial statements; and
- the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent auditor's special report to the directors of Blueberry Hill Restaurant Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

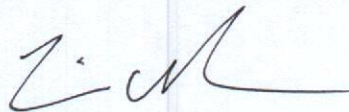
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Eoin O'Riordan

For and on behalf of
Leahy O'Riordan Chartered Accountants
and Statutory Audit Firm
1 - 2 Marino Mart
Fairview
Dublin 3

26 March 2026

Blueberry Hill Restaurant Limited

**Balance sheet
As at 30 September 2025**

| | Note | 2025 € | € | 2024 € | € |
|---|------|-----------|--------------|-----------|-----------------|
| Fixed assets | | | | | |
| Tangible assets | 7 | 63,101 | | 78,875 | |
| | | | 63,101 | | 78,875 |
| Current assets | | | | | |
| Stocks | 8 | 14,742 | | 9,289 | |
| Debtors | 9 | 7,226 | | 6,870 | |
| Cash at bank and in hand | | 280,910 | | 163,633 | |
| | | 302,878 | | 179,792 | |
| Creditors: amounts falling due within one year | 10 | (360,295) | | (329,150) | |
| Net current liabilities | | | (57,417) | | (149,358) |
| Total assets less current liabilities | | | 5,684 | | (70,483) |
| Net assets/(liabilities) | | | <u>5,684</u> | | <u>(70,483)</u> |
| Capital and reserves | | | | | |
| Called up share capital presented as equity | | | 100 | | 100 |
| Profit and loss account | | | 5,584 | | (70,583) |
| Shareholders funds/(deficit) | | | <u>5,684</u> | | <u>(70,483)</u> |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Blueberry Hill Restaurant Limited state that the company has relied on the specified exemption contained in section 352 of the 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 abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 9 to 14 form part of these abridged financial statements.

Blueberry Hill Restaurant Limited

**Balance sheet (continued)
As at 30 September 2025**

These abridged financial statements were approved by the board of directors on 20 March 2026 and signed on behalf of the board by:



**Seamus Ennis
Director**



**John Clare
Director**

The notes on pages 9 to 14 form part of these abridged financial statements.

Blueberry Hill Restaurant Limited

Notes to the abridged financial statements Financial year ended 30 September 2025

1. General information

The financial statements comprising profit and loss account, statement of income and retained earnings, balance sheet and related notes constitute the individual financial statements of Blueberry Hill Restaurant Limited for the financial year ended 30 September 2025.

Blueberry Hill Restaurant Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 680924). The Registered Office is Stephenstown Business Park, Balbriggan, Co Dublin. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

3. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is Companies Act 2014 (the Act) 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 for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Blueberry Hill Restaurant Limited

Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fittings fixtures and equipment - 12.50%

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

At the end of each reporting period, stocks are assessed for impairment. If an item (or group of items) is impaired, that item is measured at its selling price less costs to complete and sell, and an impairment loss is recognised.

Impairments of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset other than goodwill no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

Blueberry Hill Restaurant Limited

Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's 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 in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Government grants

Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Financial instruments

- Ordinary share capital of the company

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

- Cash and cash equivalents

Cash consists of cash on hand and bank current accounts.

- Other financial assets

Other financial assets including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised costs less impairment, where there is objective evidence of impairment.

- Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

- Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Blueberry Hill Restaurant Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025**

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

4. Operating profit

Operating profit is stated after charging/(crediting):

| | 2025 | 2024 |
|--|--------------|--------------|
| | € | € |
| Depreciation of tangible assets | 15,774 | 15,774 |
| Fees payable for the audit of the financial statements | 5,000 | 5,000 |
| | <u>5,000</u> | <u>5,000</u> |

5. Employee numbers

The average monthly number of persons employed by the company during the financial year was 30 (2024: 28). No director of the company was paid during the financial year (2024: none).

6. Appropriations of profit and loss account

| | 2025 | 2024 |
|---|--------------|-----------------|
| | € | € |
| At the start of the financial year | (70,583) | (83,376) |
| Profit for the financial year | 76,167 | 12,793 |
| At the end of the financial year | <u>5,584</u> | <u>(70,583)</u> |

Blueberry Hill Restaurant Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025**

| | | |
|---|---|--------------------|
| 7. Tangible assets | Fixtures, fittings and equipment € | Total € |
| Cost | | |
| At 1 October 2024 | 126,197 | 126,197 |
| Additions | - | - |
| At 30 September 2025 | <u>126,197</u> | <u>126,197</u> |
| Depreciation | | |
| At 1 October 2024 | 47,322 | 47,322 |
| Charge for the financial year | 15,774 | 15,774 |
| At 30 September 2025 | <u>63,096</u> | <u>63,096</u> |
| Carrying amount | | |
| At 30 September 2025 | <u>63,101</u> | <u>63,101</u> |
| At 30 September 2024 | <u>78,875</u> | <u>78,875</u> |
| | | |
| 8. Stocks | 2025 | 2024 |
| | € | € |
| Finished goods and goods for resale | <u>14,742</u> | <u>9,289</u> |
| | | |
| 9. Debtors | 2025 | 2024 |
| | € | € |
| Prepayments | <u>7,226</u> | <u>6,870</u> |
| | | |
| All debtors are due within one year | | |
| | | |
| 10. Creditors: amounts falling due within one year | 2025 | 2024 |
| | € | € |
| Trade creditors | 4,160 | 14,530 |
| Other creditors (Note 12) | 347,176 | 304,666 |
| Accruals | 8,959 | 9,954 |
| | <u>360,295</u> | <u>329,150</u> |

Blueberry Hill Restaurant Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 September 2025

11. Events after the end of the reporting period

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

12. Related party transactions

The company is availing of the disclosure exemption under paragraph 33.1A of FRS 102 in relation to disclosure of transactions with group companies.

Other related party transactions

No director of the company was paid during the financial year (2024: none).

13. Controlling party

The company is controlled by Seamus Ennis and John Clare who are also the ultimate controlling parties.

14. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20 March 2026.