

**HOTEL AND RESTAURANT SUPPLIERS LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### COMPANY INFORMATION

---

<b>Directors</b>	Marisa Rabbitte Bettina Rabbitte
<b>Company secretary</b>	Marisa Rabbitte
<b>Registered number</b>	129477
<b>Registered office</b>	139/140 North King Street Dublin 7 D07 TH28
<b>Independent auditors</b>	Moore Ireland Audit Partners Limited Chartered Accountants & Statutory Audit Firm Adelaide house 90 Upper George's Street Dun Laoghaire Co. Dublin A96 R8R9
<b>Bankers</b>	Bank of Ireland 33 Arran Quay Dublin 7 D07 YP98
<b>Solicitors</b>	Leman Solicitors Investment House 8-34 Percy Place Dublin 4 D04 P5K3

---

**HOTEL AND RESTAURANT SUPPLIERS LIMITED**

---

**CONTENTS**

---

	Page
<b>Special Auditors' Report</b>	1 - 5
<b>Abridged Balance Sheet</b>	6
<b>Notes to the Abridged Financial Statements</b>	7 - 15

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF HOTEL AND RESTAURANT SUPPLIERS LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

---

On 13 March 2026 we reported as auditors of Hotel and Restaurant Suppliers Limited to the directors of the Company on the abridged financial statements for the year ended 30 April 2025 on pages 6 to 15 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 30 April 2025 on pages 6 to 15 which the directors of Hotel and Restaurant Suppliers 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.

#### **Respective responsibilities of Directors and Auditors**

It is your responsibility to prepare the 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 (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report 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 directors for our work, for this report, or for the opinions we have formed.

#### **Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual Return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

#### **Opinion on financial statements**

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual Return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

#### **Other information**

On 13 March 2026 we reported as auditors of Hotel and Restaurant Suppliers Limited to the members on the Company's financial statements for the year ended 30 April 2025 to be laid before its Annual General Meeting and our report was as follows:

"We have audited the financial statements of Hotel and Restaurant Suppliers Limited (the 'Company') for the year ended 30 April 2025, which comprise the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF HOTEL AND RESTAURANT SUPPLIERS LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

---

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 April 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly 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 Auditors' 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 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 directors' 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 the date 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 Auditors' 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.

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF HOTEL AND RESTAURANT SUPPLIERS LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

---

#### **Opinion on other matters prescribed by the Companies Act 2014**

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the 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 any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

#### **Respective responsibilities and restrictions on use**

##### **Responsibilities of directors**

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 have no realistic alternative but to do so.

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF HOTEL AND RESTAURANT SUPPLIERS LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

---

#### **Auditors' 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 Auditors' 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.

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 of 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 Auditors' 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 Auditors' 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."

---

HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF HOTEL AND RESTAURANT  
SUPPLIERS LIMITED (CONTINUED)  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

---

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

This 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 Auditors' 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.

Shane O'Connell FCA  
for and on behalf of  
**Moore Ireland Audit Partners Limited**  
Chartered Accountants & Statutory Audit Firm  
Dublin

13 March 2026

---

**HOTEL AND RESTAURANT SUPPLIERS LIMITED**

---

**ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025**

---

	Note	2025 €	2024 €
<b>Current assets</b>			
Stocks	8	13,018	6,485
Debtors: amounts falling due within one year	9	299,709	756,255
Cash at bank and in hand		472,221	36,901
		<u>784,948</u>	<u>799,641</u>
Creditors: amounts falling due within one year	10	(153,824)	(174,169)
<b>Net current assets</b>		<b>631,124</b>	<b>625,472</b>
<b>Total assets less current liabilities</b>		<b>631,124</b>	<b>625,472</b>
<b>Net assets</b>		<b>631,124</b>	<b>625,472</b>
<b>Capital and reserves</b>			
Called up share capital presented as equity		3	3
Profit and loss account		631,121	625,469
<b>Shareholders' funds</b>		<b>631,124</b>	<b>625,472</b>

We, as directors of Hotel and Restaurant Suppliers Limited, state that:

The Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

**Marisa Rabbitte**  
Director  
Date: 13 March 2026

**Bettina Rabbitte**  
Director

The notes on pages 7 to 15 form part of these financial statements.

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

---

#### 1. General information

The company is a limited company incorporated in the Republic of Ireland, having its registered office at 139/140 North King Street, Dublin 7. The Company's principal activity continued to be that of the wholesale of wines.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### 2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### 2.3 Borrowing Costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

##### 2.4 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

---

#### 2. Accounting policies (continued)

##### 2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

##### 2.6 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

##### 2.7 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 12.5%
-----------------------	---------

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

---

#### 2. Accounting policies (continued)

##### 2.8 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

##### 2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Costs include all direct costs and an appropriate proportion of fixed and variable overheads.

##### 2.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.13 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

---

#### 2. Accounting policies (continued)

##### 2.13 Financial instruments (continued)

of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

##### **Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

##### **Impairment of financial assets**

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

##### **Basic financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

---

#### 2. Accounting policies (continued)

##### 2.13 Financial instruments (continued)

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

#### 3. Judgments in applying accounting policies and key sources of estimation uncertainty

The directors have considered and evaluated the critical estimates and judgements the company faces and have deemed them to be immaterial in the context of these accounts.

#### 4. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025 No.	2024 No.
Directors	2	2

#### 5. Intangible assets

	Goodwill €
<b>Cost</b>	
At 1 May 2024	8,269
At 30 April 2025	8,269
<b>Amortisation</b>	
At 1 May 2024	8,269
At 30 April 2025	8,269
<b>Net book value</b>	
At 30 April 2025	-
At 30 April 2024	-

---

HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

---

5. Intangible assets (continued)

6. Tangible fixed assets

	Fixtures and fittings €
<b>Cost or valuation</b>	
At 1 May 2024	41,157
At 30 April 2025	<u>41,157</u>
<b>Depreciation</b>	
At 1 May 2024	41,157
At 30 April 2025	<u>41,157</u>
<b>Net book value</b>	
At 30 April 2025	<u><u>-</u></u>
At 30 April 2024	<u><u>-</u></u>

---

**HOTEL AND RESTAURANT SUPPLIERS LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

---

**7. Financial assets**

	<b>Investments in subsidiary companies €</b>
<b>Cost or valuation</b>	
At 1 May 2024	29,752
At 30 April 2025	29,752
<b>Impairment</b>	
At 1 May 2024	29,752
At 30 April 2025	29,752
<b>Net book value</b>	
At 30 April 2025	-
<i>At 30 April 2024</i>	-

**8. Stocks**

	<b>2025 €</b>	<b>2024 €</b>
Finished goods and goods for resale	13,018	6,485
	13,018	6,485

**9. Debtors**

	<b>2025 €</b>	<b>2024 €</b>
Amounts owed by group undertakings	297,297	755,334
Other debtors	2,412	921
	299,709	756,255

---

## HOTEL AND RESTAURANT SUPPLIERS LIMITED

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

---

#### 10. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	53,221	53,259
Amounts owed to group undertakings	95,703	117,050
Taxation and social insurance	860	860
Accruals	4,040	3,000
	<u>153,824</u>	<u>174,169</u>

#### 11. Financial instruments

	2025 €	2024 €
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	<u>472,221</u>	<u>36,901</u>

Financial assets measured at fair value through profit or loss comprise cash at bank and in hand.

#### 12. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	625,469	617,776
Other movement in the profit and loss account	5,652	7,693
<b>Profit and loss account carried forward at the end of the year</b>	<u>631,121</u>	<u>625,469</u>

#### 13. Related party transactions

The company supplied goods to the Little Italy Limited during the year, amounting to €303,841 (2024: 416,621). As at 30 April 2025, the total amount due from Little Italy Limited was €97,297 (2024: €33,615). As at 30 April 2025, the total amount due to Little Italy Limited was €Nil (2024: €21,347).

As at 30 April 2025, Rabbitte Catering Services Limited, a company related by virtue of common directors, owed Hotel & Restaurant Suppliers Limited €200,000 (2024: €721,719).

As at 30 April 2025, the amount due to Rabbitte Catering Ireland Limited was €95,703 (2024: €Nil).

---

**HOTEL AND RESTAURANT SUPPLIERS LIMITED**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

---

**14. Controlling party**

The ultimate parent company is Rabbitte Holdings Limited, a company registered in the Republic of Ireland.

**15. Approval of financial statements**

The board of directors approved these financial statements for issue on 13 March 2026