

Company Number: 445744

Webster Public House Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Webster Public House Limited
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Webster Public House Limited
DIRECTORS AND OTHER INFORMATION

Directors	John Webster Fiona Webster
Company Secretary	Fiona Webster
Company Number	445744
Registered Office	Boulea Hill Ballingarry Thurles Co. Tipperary Ireland
Business Address	The Commons Thurles Co. Tipperary Ireland
Accountants	Ansell Ryan Young Mill Street Tullow Co. Carlow Ireland

Webster Public House Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	2025	2024
	€	€
Fixed Assets	328,437	327,899
Current assets	24,478	42,615
Creditors: amounts falling due within one year	(733,678)	(735,757)
Net Current Liabilities	(709,200)	(693,142)
Total Assets less Current Liabilities	(380,763)	(365,243)
Accruals and deferred income	(2,420)	(2,420)
Net Liabilities	(383,183)	(367,663)
Capital and Reserves	(383,183)	(367,663)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Webster Public House 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 year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 23/3/26 and signed on its behalf by:

John Webster
Director



Fiona Webster
Director



Webster Public House Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Webster Public House Limited is a company limited by shares incorporated in Ireland

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	
Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Trade and other creditors

Trade and other creditors are initially recognised at fair value.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Ordinary share capital

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

3. Appropriation of Income Statement

	2025 €	2024 €
Loss brought forward	(367,665)	(367,863)
(Loss)/profit for the financial year	(15,520)	198
Loss carried forward	(383,185)	(367,665)

Webster Public House Limited
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for the financial year ended 30 September 2025

4. Going concern

The directors have indicated their intention to continue to support the company through interest free loans to the company for the foreseeable future. The directors are of the opinion that the going concern basis is appropriate.

5. Controlling interest

The company is controlled by Shareholders John Webster & Fiona Webster who own equal shares.

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
23/03/2026.