

ADELPHI TAVERNS LTD

Company information

Directors	EUGENE TOOLIS CLAIRE TOOLIS
Secretary	EUGENE TOOLIS
Company number	146080
Registered office	30 UPPER CLANBRASSIL STREET DUBLIN
Business address	30 UPPER CLANBRASSIL STREET DUBLIN 8
Bankers	BOI 88 LOWER CAMDEN STREET DUBLIN 2

ADELPHI TAVERNS LTD

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ADELPHI TAVERNS LTD

Directors' report for the year ended 30 April 2025

The directors present their report and the financial statements for the year ending 30 April 2025.

Principal activity and business review

The principal activity of the company the operation of a public house Adelphi Taverns at 30 Upper Clanbrassil Street, Dublin 8.

Results and dividends

The results for the year are set out on page 3.

The directors do not recommend payment of a final dividend.

Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	01/05/24
EUGENE TOOLIS	12	12

Safety, Health and Welfare at Work Act 1989

The well-being of the company's employees is safeguarded through the strict adherence to health and safety standards. The Safety, Health and Welfare at Work Act 1989 imposes certain requirements on employers and the company has taken the necessary action to ensure compliance with the Act, including the adoption of a safety statement.

Accounting records

The Directors acknowledge their responsibility to keep proper books and records for the company.

Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

ADELPHI TAVERNS LTD

**Directors' report
for the year ended 30 April 2025**

This report was approved by the Board on 29th December 2025 and signed on its behalf by


EUGENE TOOLIS
Director


CLAIRE TOOLIS
Director

ADELPHI TAVERNS LTD

**Balance sheet
as at 30 April 2025**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	3		0		0
Current assets					
Debtors	4	0		0	
Cash at bank and in hand		0		0	
		0		0	
Creditors: amounts falling due within one year	5	(95,779)		(95,779)	
Net current liabilities			(95,779)		(95,779)
Deficiency of assets			(95,779)		(95,779)
Capital and reserves					
Called up share capital	6		(15)		(15)
Profit and loss account			(95,764)		(95,764)
Equity shareholders' funds	7		(95,779)		(95,770)

We as directors of Adelphi Taverns Limited, state that:

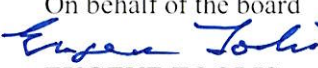
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014 and prepare Financial Statements which give a true and fair view of the assets, to keep adequate accounting records liabilities and financial position of the company at the end of its ,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 s.352 Companies Act 2014;

On behalf of the board

EUGENE TOOLIS


CLAIRE TOOLIS

Director

Director

The notes on pages 4 to 6 form an integral part of these financial statements.

ADELPHI TAVERNS LTD

Notes to the financial statements for the year ended 30 April 2025

..... continued

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

1.3. Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold; Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Interest payable and similar charges

2025	2024
€	€

Included in this category is the following:

On bank loans and overdrafts

-	-
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ADELPHI TAVERNS LTD

**Notes to the financial statements
for the year ended 30 April 2025**

3. Tangible fixed assets	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 May 2024	-	-	-
At 30 April 2025	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation			
At 1 May 2024	-	-	-
At 30 April 2025	<u>-</u>	<u>-</u>	<u>-</u>
Net book values			
At 30 April 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2025	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
4. Debtors		2025	2024
		€	€
Other debtors		<u>-</u>	<u>-</u>
5. Creditors: amounts falling due within one year		2025	2024
		€	€
Bank overdraft		-	-
Bank loan		-	-
Trade creditors		-	-
PAYE and social welfare		-	-
VAT		-	-
Accruals and deferred income		95,779	95,779
		<u>95,779</u>	<u>95,799</u>

ADELPHI TAVERNS LTD

**Notes to the financial statements
for the year ended 30 April 2025**

..... continued

6.	Share capital	2025	2024
		€	€
	Authorised		
	99,979 Ordinary shares of €1.27 each	126,973	126,973
		<u> </u>	<u> </u>
	Allotted, called up and fully paid		
	12 Ordinary shares of €1.27 each	(15)	(15)
		<u> </u>	<u> </u>
7.	Reconciliation of movements in shareholders' funds	2025	2024
		€	€
	Loss for the year	-	-
	Opening shareholders' funds	(95,779)	(95,779)
	Closing shareholders' funds	<u>(95,779)</u>	<u>(95,779)</u>
8.	Transactions with directors		
		2025	2024
			in year
	EUGENE TOOLIS	<u>-</u>	<u>-</u>
9.	Going concern		
10.	Approval of financial statements		

The financial statements were approved by the Board on 29th December 2025 and signed on behalf by


EUGENE TOOLIS
Director


CLAIRE TOOLIS
Director