

Company Number: 757635

Stone Valley Roasters Limited

Abridged Unaudited Financial Statements

**for the financial period from 14 February 2024 (date of incorporation) to 30 April
2025**

Stone Valley Roasters Limited

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Stone Valley Roasters Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 14 February 2024 (date of incorporation) to 30 April 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 period. Under that 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" issued by the Financial Reporting Council. 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements 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. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 judgements 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 TA Sheehan & Co, all the company's accounting records and provided all the information, books and documents 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 financial period from 14 February 2024 (date of incorporation) to 30 April 2025."

Signed on behalf of the board

John Boyle
Director

Date: 22/01/2026

Tom Edwards
Director

Date: 22/01/2026

Stone Valley Roasters Limited

BALANCE SHEET

as at 30 April 2025

	Notes	Apr 25 €
Fixed Assets		
Tangible assets	8	168,469
Current Assets		
Stocks	9	28,687
Debtors	10	96,631
Cash and cash equivalents		108,233
		233,551
Creditors: amounts falling due within one year	11	(174,310)
Net Current Assets		59,241
Total Assets less Current Liabilities		227,710
Creditors: amounts falling due after more than one year	12	(28,000)
Net Assets		199,710
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		199,610
Equity attributable to owners of the company		199,710

We as Directors of Stone Valley Roasters 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 period and of its profit or loss for such a financial period 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. 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 small companies' regime.

Approved by the board on 22/01/2026 and signed on its behalf by:

John Boyle
Director

Tom Edwards
Director

Stone Valley Roasters Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 April 2025

	Retained earnings	Total
	€	€
Profit for the financial period	199,610	199,610
At 30 April 2025	199,610	199,610

Stone Valley Roasters Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 14 February 2024 (date of incorporation) to 30 April 2025

1. General Information

Stone Valley Roasters Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 757635. The registered office of the company is 35 Ashe Street, Clonakilty, Cork, P85 N286, Ireland which is also the principal place of business of the company. The principal activity of the company consists of Beverage Serving Activities. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 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 as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

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. Cost comprises purchase price and other directly attributable costs. 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:

Fixtures, fittings and equipment	-	12.50% Straight line
Motor vehicles	-	12.50% Straight line
Computer equipment	-	12.50% 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. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Stone Valley Roasters Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 14 February 2024 (date of incorporation) to 30 April 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

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

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 14 month 17 days period from 14 February 2024 (date of incorporation) to 30 April 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating profit

Apr 25
€

Operating profit is stated after charging:

Depreciation of tangible assets	25,746
Loss on disposal of tangible assets	1,100
	<u>26,846</u>

6. Employees

The average monthly number of employees, including directors, during the financial period was 18.

Apr 25
Number

Employee	<u>18</u>
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Stone Valley Roasters Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 14 February 2024 (date of incorporation) to 30 April 2025

7. Tax on profit

Apr 25
€

(a) Analysis of charge in the financial period

Current tax:

Corporation tax at 12.50% (Note 7 (b))

28,316

(b) Factors affecting tax charge for the financial period

The tax assessed for the financial period differs from the standard rate of corporation tax in Ireland (Apr 25 - 12.50%). The differences are explained below:

Apr 25
€

Profit taxable at 12.50%

227,926

Profit before tax
multiplied by the standard rate of corporation tax
in Ireland at 12.50%

28,491

Effects of:

Capital allowances for period in excess of depreciation

(175)

Total tax charge for the financial period (Note 7 (a))

28,316

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
Cost				
At 14 February 2024	-	-	-	-
Additions	183,307	12,500	1,908	197,715
Disposals	(3,500)	-	-	(3,500)
At 30 April 2025	<u>179,807</u>	<u>12,500</u>	<u>1,908</u>	<u>194,215</u>
Depreciation				
At 14 February 2024	-	-	-	-
Charge for the financial period	23,616	1,888	242	25,746
At 30 April 2025	<u>23,616</u>	<u>1,888</u>	<u>242</u>	<u>25,746</u>
Net book value				
At 30 April 2025	<u>156,191</u>	<u>10,612</u>	<u>1,666</u>	<u>168,469</u>

9. Stocks

Apr 25
€

Finished goods and goods for resale

28,687

The replacement cost of stock did not differ significantly from the figures shown.

Stone Valley Roasters Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 14 February 2024 (date of incorporation) to 30 April 2025

10. Debtors	Apr 25
	€
Trade debtors	48,979
Other debtors	43,700
Prepayments	3,952
	<u>96,631</u>
	<u>96,631</u>
11. Creditors	Apr 25
Amounts falling due within one year	€
Amounts owed to credit institutions	12,000
Trade creditors	48,730
Taxation	43,442
Directors' current accounts (Note 15)	66,888
Accruals	3,250
	<u>174,310</u>
	<u>174,310</u>
12. Creditors	Apr 25
Amounts falling due after more than one year	€
Bank loan	28,000
	<u>28,000</u>
Loans	
Repayable in one year or less, or on demand	12,000
Repayable between one and two years	28,000
	<u>40,000</u>
	<u>40,000</u>
13. Income Statement	Apr 25
	€
At 14 February 2024	-
Profit for the financial period	199,610
	<u>199,610</u>
At 30 April 2025	<u>199,610</u>
	<u>199,610</u>
14. Capital commitments	
The company had no material capital commitments at the financial period-ended 30 April 2025.	
15. Directors' remuneration and transactions	Apr 25
	€
Remuneration	80,700
	<u>80,700</u>
	<u>80,700</u>

Stone Valley Roasters Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 14 February 2024 (date of incorporation) to 30 April 2025

The following amounts are repayable to the directors:

	Apr 25
	€
Tom Edwards	34,428
John Boyle	32,460
	<hr/>
	66,888
	<hr/> <hr/>

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
22/01/2026.