

Registration number 664660

Kingspoint Coffee Shop Limited

Abridged accounts

for the period ended 28th February 2025

Kingspoint Coffee Shop Limited

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Kingspoint Coffee Shop Limited

Directors and other information

Directors	Marius Turda Derek Reynolds
Secretary	Derek Reynolds
Company number	664660
Registered office	26 South Main street Naas Co. Kildare W91 VW8Y
Accountants	Mark Graham and Company Crofton Court New Row Naas Co. Kildare.
Business address	26 South Main Street Naas Co. Kildare W91 VW8Y
Bankers	AIB 41 South Main Street Naas Co. Kildare.

Kingspoint Coffee Shop Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

	Ordinary shares	
	28/02/25	
Marius Turda	-	50
Derek Reynolds	-	50
Company secretary		
Derek Reynolds	-	50

The original report was approved by the board on 14 January 2026 and signed on its behalf by Marius Turda and Derek Reynolds.

Kingspoint Coffee Shop Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

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

- select suitable accounting policies and then 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 are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 4 to 9 :

- 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 Mark Graham and Company, all the company's accounting records and provided all the information, books or 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 period ended 30th April 2025.

On behalf of the board

Marius Turda
Director

Derek Reynolds
Director

Date: 14th January 2026

Kingspoint Coffee Shop Limited

Abridged balance sheet as at 28 February 2025

Notes	28 February 2025		€	€
	€	€		
Current assets				
Cash at bank and in hand	1,114		1,114	
	<u>1,114</u>		<u>1,114</u>	
Creditors: amounts falling due within one year	(16,517)		(16,517)	
Net current liabilities		<u>(15,403)</u>		<u>(15,403)</u>
Total assets less current liabilities		(15,403)		(15,403)
Deficiency of assets		<u>(15,403)</u>		<u>(15,403)</u>
Capital and reserves				
Called up share capital		100		100
Profit and loss account		<u>(15,503)</u>		<u>(15,503)</u>
Equity shareholders' funds		<u>(15,403)</u>		<u>(15,403)</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

Kingspoint Coffee Shop Limited

The abridged accounts were approved by the Board on 14 January 2026 and signed on its behalf by

.....
Marius Turda
Director

.....
Derek Reynolds
Director

Kingspoint Coffee Shop Limited
Notes to the abridged financial statements
for the period ended 28 February 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same year unless the directors are satisfied that the following conditions are met:

- the project is clearly defined;
- the related expenditure is separately identifiable;
- the outcome of the project has been assessed with reasonable certainty as to its technical feasibility and commercial viability;
- the development costs are reasonably expected to be exceeded by related future sales; and
- adequate resources are available to complete the project

In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Kingspoint Coffee Shop Limited
Notes to the abridged financial statements
for the period ended 28 February 2025

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2. Employees

There were no employees during the period apart from the directors.

Number of employees

(including the directors) during the period were:

	<u>5</u>	<u> </u>
	€	€
Wages and salaries	-	2,498
	<u>-</u>	<u>2,498</u>
	<u> </u>	<u> </u>

Kingspoint Coffee Shop Limited
Notes to the abridged financial statements
for the period ended 28 February 2025

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3. Fixed assets

	Intangible assets	Total
	€	€
Cost		
At 1 March 2024	4,000	4,000
At 28 February 2025	4,000	4,000
Provision for diminution in value		
At 1 March 2024	4,000	4,000
At 28 February 2025	4,000	4,000
At	-	-

	Intangible assets	Total
	€	€
Cost		
At 1 May 2023	24,000	24,000
Disposals	(20,000)	(20,000)
At	4,000	4,000
Provision for diminution in value		
At 1 May 2023	14,400	14,400
On disposals	(10,400)	(10,400)
At	4,000	4,000

4. Share capital

	2025	
	€	€
Authorised equity		
- Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid share capital	100	100

Kingspoint Coffee Shop Limited
Notes to the abridged financial statements
for the period ended 28 February 2025

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5. Accounting periods

The current accounts are for a month period ending 28 February 2025. The comparative accounts are for a month period ending .

6. Approval of financial statements

The board of directors approved these financial statements for issue on 14 January 2026.