

**OVERALL CERTIFICATE**  
**FOR FINANCIAL STATEMENTS**  
**COMPANIES ACT 2014**

**Company Name: ACM TAKEAWAY LIMITED**

**Company Number: 623819**

**Financial Year: 30th April 2025**

**CERTIFICATE:**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: \_\_\_\_\_  
Secretary

Name: Patrizia Macari  
Date: 12th March 2026

Signature: \_\_\_\_\_  
Director

Name: Cristian Rea  
Date: 12th March 2026

**ACM TAKEAWAY LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30TH APRIL 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**Registration Number 623819**

**ACM TAKEAWAY LIMITED**

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**ACM TAKEAWAY LIMITED**

**Company Information**

**Directors**

Patrizia Macari  
Cristian Rea

**Secretary**

Patrizia Macari

**Company Number**

623819

**Registered Office**

Castlevillage Shopping Centre  
Maynooth Road  
Celbridge  
Co. Kildare

**Accountants**

Eolach Accountants & Business Advisors Ltd  
t/a McGinley & Co.  
Unit A9, Celbridge M4 Business Park  
Maynooth Road  
Celbridge  
Co. Kildare

**Business Address**

Castlevillage Shopping Centre  
Maynooth Road  
Celbridge  
Co. Kildare

**Bankers**

Allied Irish Banks  
Main Street  
Celbridge  
Co. Kildare





**ACM TAKEAWAY LIMITED**

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

|   | <u>Notes</u> | <u>€</u>       | <u>2025</u><br><u>€</u> | <u>€</u>       | <u>2024</u><br><u>€</u> |
|---|--------------|----------------|-------------------------|----------------|-------------------------|
| <b><u>FIXED ASSETS</u></b>                  |              |                |                         |                |                         |
| Tangible assets                             | 4            |                | 54,921                  |                | 67,865                  |
|   |              |                | <u>54,921</u>           |                | <u>67,865</u>           |
| <b><u>CURRENT ASSETS</u></b>                |              |                |                         |                |                         |
| Trade and other receivables                 | 5            | 67,505         |                         | 73,250         |                         |
| Cash and cash equivalents                   |              | 82,322         |                         | 52,085         |                         |
|   |              | <u>149,827</u> |                         | <u>125,335</u> |                         |
| <b><u>CREDITORS: AMOUNTS</u></b>            |              |                |                         |                |                         |
| <b><u>FALLING DUE WITHIN</u></b>            |              |                |                         |                |                         |
| <b><u>ONE YEAR</u></b>                      |              |                |                         |                |                         |
|   | 6            | (158,781)      |                         | (139,418)      |                         |
| <b><u>NET CURRENT (LIABILITIES)</u></b>     |              |                |                         |                |                         |
|   |              |                | <u>(8,954)</u>          |                | <u>(14,083)</u>         |
| <b><u>TOTAL ASSETS LESS</u></b>             |              |                |                         |                |                         |
| <b><u>CURRENT LIABILITIES</u></b>           |              |                |                         |                |                         |
|   |              |                | <u>45,967</u>           |                | <u>53,782</u>           |
| <b><u>CAPITAL AND RESERVES</u></b>          |              |                |                         |                |                         |
| Called up share capital presented as equity |              |                | 100                     |                | 100                     |
| Profit and loss account                     | 9            |                | 45,867                  |                | 53,682                  |
| <b><u>EQUITY SHAREHOLDERS' FUNDS</u></b>    |              |                |                         |                |                         |
|   |              |                | <u>45,967</u>           |                | <u>53,782</u>           |

## **ACM TAKEAWAY LIMITED**

We, as directors of ACM Takeaway 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 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, and

(d) we acknowledge the company's obligations under 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 profits 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.

We, as directors of ACM Takeaway Limited, state that - the company has relied on the specified exemption contained in Section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement FRS 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and authorised for issue by the Board on 12th March 2026 and signed on its behalf by

Patrizia Macari  
Director

Cristian Rea  
Director

## **ACM TAKEAWAY LIMITED**

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

#### **1. Accounting Policies**

The principal activity of the company is in the operation of fast food takeaways. The company's registered office is Castlevillage Shopping Centre, Maynooth Road, Celbridge, Co. Kildare. The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland. The company registration number is 623819.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

#### **1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and promulgated by The Association of Chartered Certified Accountants and The Institute of Chartered Accountants in Ireland including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

#### **1.2. Revenue**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

**ACM TAKEAWAY LIMITED**

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

**1.3. Taxation**

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

*(i) Current tax*

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

*(ii) Deferred tax*

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred tax taxation assets and liabilities are not discounted.

**ACM TAKEAWAY LIMITED**

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

**1.4. Property plant and equipment**

*(i) Cost*

Property, plant and equipment are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Equipment and fixtures & fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

*(ii) Depreciation*

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated economic lives as follows:

The estimated economic lives assigned to property, plant and equipment are as follows:

|                                      |   |                     |
|--------------------------------------|---|---------------------|
| Equipment and<br>Fixtures & fittings | - | 12.5% Straight Line |
|--------------------------------------|---|---------------------|

The company's policy is to review the remaining economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

*(iii) Impairment*

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

## **ACM TAKEAWAY LIMITED**

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

#### **1.5. Trade receivables**

Trade receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **1.6. Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **1.7. Trade payables**

Accounts payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **1.8. Employee benefits**

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

##### *(i) Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

##### *(ii) Defined contribution pension plans*

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

## **ACM TAKEAWAY LIMITED**

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

#### **1.9.Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **1.10.Going Concern**

The financial statements have been prepared on a going concern basis and comply with the requirements of Irish Statute comprising the Companies Act 2014 and with accounting standards generally accepted in Ireland. This assumes that the company will continue in operational existence for the foreseeable future having adequate resources (including financial resources) to meet its obligations when they fall due. The validity of the going concern basis is primarily dependent upon the continued financial support from its directors.

#### **1.11.Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

#### **2.Operating loss**

|  | <u>2025</u>   | <u>2024</u>   |
|--|---------------|---------------|
|  | <u>€</u>      | <u>€</u>      |
| Operating loss is stated after charging: |               |               |
| Depreciation of tangible assets          | <u>15,944</u> | <u>15,569</u> |

#### **3.Employees**

The average monthly number of employees for the year was 21 (2024: 18).

**ACM TAKEAWAY LIMITED**

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

**4. Tangible assets**

|                               | <u>Fixtures, fittings<br/>&amp; Equipment</u> | <u>Total</u>   |
|-------------------------------|---|----------------|
|                               | €   | €              |
| <b><u>Cost</u></b>            |   |                |
| At 1st May 2024               | 124,553                                       | 124,553        |
| Additions                     | 3,000   | 3,000          |
| At 30th April 2025            | <u>127,553</u>                                | <u>127,553</u> |
| <b><u>Depreciation</u></b>    |   |                |
| At 1st May 2024               | 56,688  | 56,688         |
| Charge for the year           | 15,944  | 15,944         |
| At 30th April 2025            | <u>72,632</u>                                 | <u>72,632</u>  |
| <b><u>Net book values</u></b> |   |                |
| At 30th April 2025            | <u>54,921</u>                                 | <u>54,921</u>  |
| At 30th April 2024            | <u>67,865</u>                                 | <u>67,865</u>  |

**5. Trade and other receivables**

|                               | <u>2025</u>   | <u>2024</u>   |
|-------------------------------|---------------|---------------|
|                               | €             | €             |
| Trade debtors                 | -             | 1,478         |
| Prepayments and other debtors | 67,505        | 73,250        |
|                               | <u>67,505</u> | <u>74,728</u> |

The fair values of trade and other receivables approximate to their carrying amounts.

**ACM TAKEAWAY LIMITED**

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

| <b><u>6. Trade and other payables within one year</u></b> | <u>2025</u>    | <u>2024</u>    |
|---|----------------|----------------|
|   | <u>€</u>       | <u>€</u>       |
| Trade Creditors & Accruals                                | 108,732        | 88,886         |
| Corporation tax   | -              | (295)          |
| PAYE and PRSI   | 9,956          | 6,528          |
| VAT   | 40,080         | 45,086         |
| Directors' current account                                | 13             | (787)          |
|   | <u>158,781</u> | <u>139,418</u> |

**7. Capital Commitments**

There were no capital commitments at the year ended 30th April 2025.

**8. Post Balance Sheet events**

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

**9. Reserves**

|                                   | <u>Equity</u>  |                | <u>Capital</u>    |                 | <u>Retained</u> | <u>Total</u>  |
|-----------------------------------|----------------|----------------|-------------------|-----------------|-----------------|---------------|
|                                   | <u>Share</u>   | <u>Share</u>   | <u>Conversion</u> | <u>Other</u>    | <u>Earnings</u> | <u>Equity</u> |
|                                   | <u>Capital</u> | <u>Premium</u> | <u>Reserve</u>    | <u>Reserves</u> | <u>Earnings</u> | <u>Equity</u> |
|                                   | <u>€</u>       | <u>€</u>       | <u>€</u>          | <u>€</u>        | <u>€</u>        | <u>€</u>      |
| <b>Balance at 1st May 2023</b>    | 100            | -              | -                 | -               | 61,446          | 61,546        |
| Profit for the year               | -              | -              | -                 | -               | (7,764)         | (7,764)       |
| <b>Balance at 30th April 2024</b> | <u>100</u>     | <u>-</u>       | <u>-</u>          | <u>-</u>        | <u>53,682</u>   | <u>53,782</u> |
| <b>Balance at 1st May 2024</b>    | 100            | -              | -                 | -               | 53,682          | 53,782        |
| Loss for the year                 | -              | -              | -                 | -               | (7,815)         | (7,815)       |
| <b>Balance at 30th April 2025</b> | <u>100</u>     | <u>-</u>       | <u>-</u>          | <u>-</u>        | <u>45,867</u>   | <u>45,967</u> |

**ACM TAKEAWAY LIMITED**

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

**10. Approval of financial statements**

The financial statements were approved by the Board on 12th March 2026 and signed on its behalf by:

**Patrizia Macari**  
Director

**Cristian Rea**  
Director