

Company Number: 582542

KPK Food Enterprises Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

KPK Food Enterprises Limited

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KPK Food Enterprises Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 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 Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council and Irish law). 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 year end date and of the profit or loss of the company for the financial year 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 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 Gerard Moane & Co., (Chartered Accountants), 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 year ended 30 April 2025."

KPK Food Enterprises Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	127,622	84,622
Current Assets			
Stocks	6	26,722	25,680
Debtors	7	352,370	284,668
Cash at bank and in hand		10,760	39,470
		389,852	349,818
Creditors: amounts falling due within one year	8	(140,435)	(101,854)
Net Current Assets		249,417	247,964
Total Assets less Current Liabilities		377,039	332,586
Creditors:			
amounts falling due after more than one year	9	(117,773)	(57,425)
Net Assets		259,266	275,161
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	259,166	275,061
Shareholders' Funds	11	259,266	275,161

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) relating to small companies.

We as Directors of KPK Food Enterprises 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. 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 March 2026 and signed on its behalf by:

Kavisher Singh
Director

Magdalena Singh
Director

KPK Food Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the Financial Reporting Standard for Smaller Entities (effective January 2015) of 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	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. 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.

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.

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 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

KPK Food Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

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

2. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	41,000	30,500
	<u> </u>	<u> </u>

3. Employees

The average monthly number of employees, including directors, during the financial year was 18, (2024 - 0).

4. Tax on (loss)/profit

2025	2024
€	€

Analysis of charge in the financial year

Current tax:

Corporation tax	-	2,781
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 May 2024	244,001	-	244,001
Additions	-	84,000	84,000
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	244,001	84,000	328,001
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 May 2024	159,379	-	159,379
Charge for the financial year	30,500	10,500	41,000
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	189,879	10,500	200,379
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 April 2025	54,122	73,500	127,622
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	84,622	-	84,622
	<u> </u>	<u> </u>	<u> </u>

6. Stocks

2025	2024
€	€

Finished goods and goods for resale	26,722	25,680
	<u> </u>	<u> </u>

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

7. Debtors

2025	2024
€	€

Other debtors	352,370	284,668
	<u> </u>	<u> </u>

KPK Food Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	52,455	27,777
Trade creditors	10,545	11,620
Taxation	77,435	62,457
	<u>140,435</u>	<u>101,854</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	117,773	57,425
	<u>117,773</u>	<u>57,425</u>
10. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	275,061	258,145
(Loss)/profit for the financial year	(15,895)	16,916
	<u>259,166</u>	<u>275,061</u>
At 30 April 2025	259,166	275,061
	<u>259,166</u>	<u>275,061</u>
11. Reconciliation of movements in shareholders' funds		
	2025	2024
	€	€
(Loss)/profit for the financial year	(15,895)	16,916
Opening shareholders' funds	275,161	258,245
	<u>259,266</u>	<u>275,161</u>
Closing shareholders' funds	259,266	275,161
	<u>259,266</u>	<u>275,161</u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
13. Directors' remuneration	2025	2024
	€	€
Remuneration	1,500	4,000
	<u>1,500</u>	<u>4,000</u>
14. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
15. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 22 March 2026.		