

**Company Number: 722032**

**Sugar Mama Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Sugar Mama Limited

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# Sugar Mama Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director 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 director is 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 director is 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 Director's 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.

### Director's declaration on unaudited financial statements

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

The director approves these financial statements and confirms 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 director confirms that they have made available to Manning Financial Consultants Limited, (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 director confirms 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 June 2025."

**Signed on behalf of the board**

**Agnieszka Labudda**  
Director

**10 March 2026**

# Sugar Mama Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	193,051	166,760
<b>Current Assets</b>			
Stocks	7	10,875	8,650
Debtors	8	105,202	104,922
Cash and cash equivalents		126,479	14,954
		242,556	128,526
<b>Creditors: amounts falling due within one year</b>	9	(279,246)	(126,241)
<b>Net Current (Liabilities)/Assets</b>		(36,690)	2,285
<b>Total Assets less Current Liabilities</b>		156,361	169,045
<b>Creditors:</b>			
amounts falling due after more than one year	10	(44,150)	(60,703)
<b>Net Assets</b>		112,211	108,342
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		112,111	108,242
<b>Shareholders' Funds</b>		112,211	108,342

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Sugar Mama 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) I 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 10 March 2026 and signed on its behalf by:**

**Agnieszka Labudda**  
Director

**Sugar Mama Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	65,165	65,265
Profit for the financial year	-	43,077	43,077
<b>At 30 June 2024</b>	100	108,242	108,342
Profit for the financial year	-	3,869	3,869
<b>At 30 June 2025</b>	<b>100</b>	<b>112,111</b>	<b>112,211</b>

# Sugar Mama Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Sugar Mama Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 722032. The registered office of the company is 6 Alder Grove, Oldtown Demesne, Naas, Co Kildare which is also the principal place of business of the company. The principal activity of the company is the provision of catering services to private and outdoor events. 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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover represents revenue recognised in respect of goods supplied and services rendered during the financial year, exclusive of trade discounts and value added tax.

#### Leasing and hire purchase

Tangible fixed assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
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.

#### Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

## Sugar Mama Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

### 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 Statement of Financial Position date.

### Government grants

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to them and that the grants will be received. Revenue grants are recognised in the profit and loss account in the period in which they become receivable.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	<b>32,637</b>	25,271
Government grants received	<b>(1,372)</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>6,138</b>	2,230
	<u><u>          </u></u>	<u><u>          </u></u>

# Sugar Mama Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 5. Employees

The average monthly number of employees, including director, during the financial year was 19, (2024 - 16).

	2025 Number	2024 Number
Directors	1	1
Event staff	18	15
	<u>19</u>	<u>16</u>

### 6. Property, plant and equipment

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 July 2024	-	68,419	133,750	202,169
Additions	6,000	52,928	-	58,928
At 30 June 2025	<u>6,000</u>	<u>121,347</u>	<u>133,750</u>	<u>261,097</u>
<b>Depreciation</b>				
At 1 July 2024	-	10,096	25,313	35,409
Charge for the financial year	750	15,168	16,719	32,637
At 30 June 2025	<u>750</u>	<u>25,264</u>	<u>42,032</u>	<u>68,046</u>
<b>Net book value</b>				
At 30 June 2025	<u>5,250</u>	<u>96,083</u>	<u>91,718</u>	<u>193,051</u>
At 30 June 2024	<u>-</u>	<u>58,323</u>	<u>108,437</u>	<u>166,760</u>

### 7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>10,875</u>	<u>8,650</u>

### 8. Debtors

	2025 €	2024 €
Trade debtors	56,970	64,237
Taxation	3,997	-
Prepayments	44,235	40,685
	<u>105,202</u>	<u>104,922</u>

### 9. Creditors Amounts falling due within one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	16,553	14,981
Trade creditors	128,795	31,240
Taxation	52,470	66,616
Director's current account (Note 14)	46,920	8,704
Other creditors	25,908	-
Accruals	8,600	4,700
	<u>279,246</u>	<u>126,241</u>

# Sugar Mama Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>10. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts	<u>44,150</u>	<u>60,703</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	<u>16,553</u>	14,981
Repayable between one and five years	<u>44,150</u>	<u>60,703</u>
	<u><u>60,703</u></u>	<u><u>75,684</u></u>
<b>11. Profit and loss account</b>		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 July 2024	<u>108,242</u>	65,165
Profit for the financial year	<u>3,869</u>	<u>43,077</u>
At 30 June 2025	<u><u>112,111</u></u>	<u><u>108,242</u></u>
<b>12. Financial commitments</b>		
Total future minimum lease payments under non-cancellable operating leases are as follows:		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
<b>Due:</b>		
Within one year	<u>(6,516)</u>	(5,993)
Between one and five years	<u>(8,877)</u>	<u>(15,393)</u>
	<u><u>(15,393)</u></u>	<u><u>(21,386)</u></u>
<b>13. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>14. Director's remuneration and transactions</b>	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	<u>82,202</u>	<u>80,883</u>
The following amounts are repayable to the director:		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Agnieszka Labudda	<u>46,920</u>	<u>8,704</u>
<b>15. Events After the End of the Reporting Period</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>16. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board on 10 March 2026.		