

Company Number: 367031

Andersons Food Hall & Cafe Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Andersons Food Hall & Cafe Limited

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Andersons Food Hall & Cafe Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 year. 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", applying Section 1A of that Standard, 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 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 Statement of Financial Position 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 Francis Brophy & Company, (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 June 2025."

Signed on behalf of the board

Noel Delany
Director

Patricia Van Der Velde
Director

Date: 26 August 2025

Andersons Food Hall & Cafe Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	<u>570,947</u>	<u>574,095</u>
Current Assets			
Inventories	7	5,510	7,275
Receivables	8	4,976	15,354
Cash and cash equivalents		<u>11,626</u>	<u>25,046</u>
		<u>22,112</u>	<u>47,675</u>
Payables: amounts falling due within one year	9	<u>(188,533)</u>	<u>(189,194)</u>
Net Current Liabilities		<u>(166,421)</u>	<u>(141,519)</u>
Total Assets less Current Liabilities		404,526	432,576
Payables:			
amounts falling due after more than one year	10	<u>(182,169)</u>	<u>(200,807)</u>
Net Assets		<u><u>222,357</u></u>	<u><u>231,769</u></u>
Equity			
Called up share capital presented as equity		10	10
Retained earnings		<u>222,347</u>	<u>231,759</u>
Equity attributable to owners of the company		<u><u>222,357</u></u>	<u><u>231,769</u></u>

Andersons Food Hall & Cafe Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

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.

We as Directors of Andersons Food Hall & Cafe 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 26 August 2025 and signed on its behalf by:

Noel Delany
Director

Patricia Van Der Velde
Director

Andersons Food Hall & Cafe Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Andersons Food Hall & Cafe Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 367031. The registered office of the company is 10, Seabury Park, Malahide, Co. Dublin. The company is engaged as a food hall, cafe and creperie and is based in Dublin. 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 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.

Revenue

Revenue represents the total invoice value, excluding discounts and value added tax, of sales made during the year. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have passed to the buyer, the amount of revenue can be measured reliably, and it is probable that the economic benefits associated with the transaction will flow to the entity.

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:

Land and buildings	-	20 years
Equipment and furniture Glasnevin	-	10 years
Motor vehicles	-	5 years

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.

Inventories

Stocks are valued at the lower of cost and net realisable value. 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 receivables

Trade and other receivables 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.

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.

Andersons Food Hall & Cafe Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other payables

Trade and other payables 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.

The directors consider that no provision be made for deferred taxation.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

Ordinary share capital

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

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of property, plant and equipment	6,982	6,634
(Profit)/loss on disposal of intangible fixed assets	-	24,041
	<u> </u>	<u> </u>
4. Finance costs	2025	2024
	€	€
Interest	11,057	11,750
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 18, (2024 - 23).

	2025	2024
	Number	Number
Directors	2	2
Sales and service	16	21
	<u> </u>	<u> </u>
	18	23
	<u> </u>	<u> </u>

Andersons Food Hall & Cafe Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Property, plant and equipment

	Land and buildings	Equipment and furniture Glasnevin	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 July 2024	741,646	164,638	5,403	911,687
Additions	-	3,834	-	3,834
At 30 June 2025	<u>741,646</u>	<u>168,472</u>	<u>5,403</u>	<u>915,521</u>
Depreciation				
At 1 July 2024	196,881	135,308	5,403	337,592
Charge for the financial year	1,352	5,630	-	6,982
At 30 June 2025	<u>198,233</u>	<u>140,938</u>	<u>5,403</u>	<u>344,574</u>
Carrying amount				
At 30 June 2025	<u>543,413</u>	<u>27,534</u>	<u>-</u>	<u>570,947</u>
At 30 June 2024	<u>544,765</u>	<u>29,330</u>	<u>-</u>	<u>574,095</u>

7. Inventories

	2025	2024
	€	€
Finished goods and goods for resale	<u>5,510</u>	<u>7,275</u>

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

8. Receivables

	2025	2024
	€	€
Taxation	-	13,115
Prepayments	4,976	2,239
	<u>4,976</u>	<u>15,354</u>

9. Payables

Amounts falling due within one year	2025	2024
	€	€
Amounts owed to credit institutions	29,696	29,696
Trade payables	36,291	32,822
Taxation	36,986	31,437
Directors' current accounts (Note 14)	81,590	88,200
Other creditors	-	2,369
Accruals	3,970	4,670
	<u>188,533</u>	<u>189,194</u>

Andersons Food Hall & Cafe Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>182,169</u>	<u>200,807</u>
Loans		
Repayable in one year or less, or on demand	29,696	29,696
Repayable in five years or more	<u>182,169</u>	<u>200,807</u>
	<u>211,865</u>	<u>230,503</u>

11. Pension costs - defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €28,500 (2024 - €36,000).

12. Income Statement

	2025	2024
	€	€
At 1 July 2024	231,759	340,485
Loss for the financial year	<u>(9,412)</u>	<u>(108,726)</u>
At 30 June 2025	<u>222,347</u>	<u>231,759</u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

14. Directors' remuneration and transactions

	2025	2024
	€	€
Directors' remuneration		
Remuneration	51,875	64,950
Pension contributions	<u>28,500</u>	<u>36,000</u>
	<u>80,375</u>	<u>100,950</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Noel Delany	<u>81,590</u>	<u>88,200</u>

15. Events After the End of the Reporting Period

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 August 2025.