

Company Number: 630814

KPG Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

KPG Catering Limited
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KPG Catering 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 is 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 is 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 Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is 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 has 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

Aidan Kelly
Director

21 January 2026

KPG Catering Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	89,005	105,449
		<hr/>	<hr/>
Current Assets			
Stocks	8	6,000	6,565
Debtors	9	6,109	11,235
Cash and cash equivalents		15,199	2,618
		<hr/>	<hr/>
		27,308	20,418
		<hr/>	<hr/>
Creditors: amounts falling due within one year	10	(112,341)	(82,217)
		<hr/>	<hr/>
Net Current Liabilities		(85,033)	(61,799)
		<hr/>	<hr/>
Total Assets less Current Liabilities		3,972	43,650
		<hr/>	<hr/>
Creditors:			
amounts falling due after more than one year	11	(42,255)	(18,086)
		<hr/>	<hr/>
Net (Liabilities)/Assets		(38,283)	25,564
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(38,383)	25,464
		<hr/>	<hr/>
Equity attributable to owners of the company		(38,283)	25,564
		<hr/> <hr/>	<hr/> <hr/>

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 KPG Catering 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 21 January 2026 and signed on its behalf by:

Aidan Kelly
Director

KPG Catering Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	81,888	81,988
Loss for the financial year	-	(56,424)	(56,424)
At 30 June 2024	100	25,464	25,564
Loss for the financial year	-	(63,847)	(63,847)
At 30 June 2025	100	(38,383)	(38,283)

KPG Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

KPG Catering Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 34 The Stables, Kill, Co Kildare which is also the principal place of business of the company. The principal activity of the company is the operation of a restaurant. 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 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. 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 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	- 25% 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

Tangible 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 Profit and Loss Account.

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.

KPG Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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

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.

Ordinary share capital

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

3. Going concern

The company made a loss for the financial period ended 30th June 2025 of €63,847 and had total net liabilities of €38,283.

The company is reliant on the support of the director and he has agreed his willingness to support the working capital requirements of the company for at least 12 months from the date of approval of the financial statements.

In light of the above, the director has concluded it is appropriate to prepare the financial statements on a going concern basis and they do not include any adjustment that would result if the company was unable to continue as a going concern.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	17,711	15,033
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	4,136	2,337
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including director, during the financial year was 13, (2024 - 11).

KPG Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 July 2024	120,988	9,715	130,703
Additions	1,267	-	1,267
At 30 June 2025	<u>122,255</u>	<u>9,715</u>	<u>131,970</u>
Depreciation			
At 1 July 2024	24,546	708	25,254
Charge for the financial year	15,282	2,429	17,711
At 30 June 2025	<u>39,828</u>	<u>3,137</u>	<u>42,965</u>
Net book value			
At 30 June 2025	<u><u>82,427</u></u>	<u><u>6,578</u></u>	<u><u>89,005</u></u>
At 30 June 2024	<u><u>96,442</u></u>	<u><u>9,007</u></u>	<u><u>105,449</u></u>

7.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Fixtures, fittings and equipment	<u><u>21,064</u></u>	<u><u>4,969</u></u>	<u><u>26,033</u></u>	<u><u>3,249</u></u>

8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u><u>6,000</u></u>	<u><u>6,565</u></u>

9. Debtors

	2025 €	2024 €
Trade debtors	3,670	11,235
Prepayments	2,439	-
	<u><u>6,109</u></u>	<u><u>11,235</u></u>

10. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	11,689	-
Net obligations under finance leases and hire purchase contracts	6,663	6,057
Trade creditors	11,604	8,318
Taxation	16,412	10,166
Director's current account (Note 14)	64,973	57,676
Other creditors	1,000	-
	<u><u>112,341</u></u>	<u><u>82,217</u></u>

KPG Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	30,831	-
Finance leases and hire purchase contracts	11,424	18,086
	42,255	18,086
	42,255	18,086
Loans		
Repayable in one year or less, or on demand	11,689	-
Repayable between one and two years	11,688	-
Repayable between two and five years	19,143	-
	42,520	-
	42,520	-
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	6,663	6,057
Repayable between one and five years	11,424	18,086
	18,087	24,143
	18,087	24,143
12. Profit and loss account		
	2025	2024
	€	€
At 1 July 2024	25,464	81,888
Loss for the financial year	(63,847)	(56,424)
At 30 June 2025	(38,383)	25,464
	(38,383)	25,464
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
14. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	33,160	31,901
	33,160	31,901
The following amounts are repayable to the director:		
	2025	2024
	€	€
Aidan Kelly	64,973	57,676
	64,973	57,676
15. Post-Balance Sheet Events		
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 on 21 January 2026.		