

Company registration number: 481447

The Kitchen Cafe Limited
Unaudited financial statements
for the financial year ended 30 April 2025

The Kitchen Cafe Limited

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The Kitchen Cafe Limited

Directors and other information

Directors	Omar Sherlock Arron Sherlock
Secretary	Omar Sherlock
Company number	481447
Registered office	25 The Paddocks Place Lucan Co. Dublin
Accountants	Moran and Partners 30 Upper Drumcondra Road Drumcondra Dublin 9
Bankers	Allied Irish Bank 40/41 Westmoreland Street Dublin 2
Solicitors	Shea Cullen Solicitors 23 Fitzwilliam Place Dublin 2

The Kitchen Cafe Limited

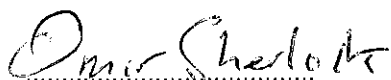
Directors responsibilities statement

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board;



Omar Sherlock
Director



Arron Sherlock
Director

16 January 2026

The Kitchen Cafe Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of The Kitchen Cafe Limited**

In accordance with the engagement letter dated 1 November 2022, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Moran and Partners
Chartered Certified Accountants

30 Upper Drumcondra Road
Drumcondra
Dublin 9

16 January 2026

The Kitchen Cafe Limited

**Profit and loss account
Financial year ended 30 April 2025**

	2025	2024
	€	€
Turnover	91,350	98,749
Other income	7,138	-
	<u>98,488</u>	<u>98,749</u>
Purchases	(24,825)	(27,411)
Staff costs	(23,176)	(45,505)
Depreciation	(500)	(500)
Other expenses	(33,205)	(27,778)
Profit/(loss)	<u>16,782</u>	<u>(2,445)</u>

The Kitchen Cafe Limited

**Balance sheet
As at 30 April 2025**


	2025	2024
	€	€
Fixed assets	-	500
Current assets	3,442	7,541
Creditors: amounts falling due within one year	(19,266)	(40,647)
Net current liabilities	<u>(15,824)</u>	<u>(33,106)</u>
Total assets less current liabilities	(15,824)	(32,606)
Net liabilities	<u>(15,824)</u>	<u>(32,606)</u>
Capital and reserves	<u>(15,824)</u>	<u>(32,606)</u>


We, as directors of The Kitchen 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors on 16 January 2026 and signed on behalf of the board by:


Omar Sherlock
Director


Arron Sherlock
Director

The Kitchen Cafe Limited

Notes to the financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 25 The Paddocks Place, Lucan, Co. Dublin.

2. Statement of compliance

These financial statements have been prepared in accordance with the Companies Act, 2014 and FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 33%	straight line
Fittings fixtures and equipment	- 25%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

The Kitchen Cafe Limited

Notes to the financial statements (continued) Financial year ended 30 April 2025

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government assistance is recognised as income when the company becomes entitled to receive payment and the conditions attached to the grant are satisfied.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(32,706)	(30,261)
Profit/(loss) for the financial year	16,782	(2,445)
At the end of the financial year	<u>(15,924)</u>	<u>(32,706)</u>

The Kitchen Cafe Limited

Notes to the financial statements (continued)
Financial year ended 30 April 2025

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 May 2024 and 30 April 2025	2,750	35,411	38,161
Depreciation			
At 1 May 2024	2,750	34,911	37,661
Charge for the financial year	-	500	500
At 30 April 2025	2,750	35,411	38,161
Carrying amount			
At 30 April 2025	-	-	-
At 30 April 2024	-	500	500

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	6,652	8,062
Other creditors	7,774	23,556
Tax and social insurance:		
PAYE and social welfare	115	1,181
VAT	4,725	7,848
	19,266	40,647

The Kitchen Cafe Limited

Notes to the financial statements (continued) Financial year ended 30 April 2025

7. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	23,556	13,183
Advances made during the financial year	6,110	17,185
Amounts repaid during the financial year	(21,892)	(6,812)
At the end of the financial year	<u>7,774</u>	<u>23,556</u>

Disclosure for each director or other person is as follows:

Omar Sherlock

	2025	2024
	€	€
At the start of the financial year	23,556	13,183
Advances made during the financial year	6,110	17,185
Amounts repaid during the financial year	(21,892)	(6,812)
At the end of the financial year	<u>7,774</u>	<u>23,556</u>

8. Going Concern

The net liabilities as at 30 April 2025 amounted to €15,824.

The directors have not completed management accounts or financial projections covering any period since 30 April 2025. The directors have reduced costs, including directors salaries, and the directors believe that the company continues to trade profitably.

The company is totally dependant on the continuing support of the directors and all other creditors and there are no indications that their support is not forthcoming.

Omar Sherlock has confirmed that he will not seek repayment of his directors loan until such time as the Company is in a financial position to do so.

On the basis of the above, the directors are of the opinion that the financial statements should be prepared on a going concern basis.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 16 January 2026.

The Kitchen Cafe Limited

The following pages do not form part of the statutory accounts.

The Kitchen Cafe Limited

Detailed income statement Financial year ended 30 April 2025

	2025	2024
	€	€
Turnover		
Sales	91,350	98,749
	<hr/>	<hr/>
Other income		
Government grants recognised directly in income	7,138	-
	<hr/>	<hr/>
Cost of raw materials and consumables		
Opening stock	1,250	1,150
Purchases	24,850	27,511
Closing stock	(1,275)	(1,250)
	<hr/>	<hr/>
	24,825	27,411
	<hr/>	<hr/>
Staff costs		
Wages and salaries	23,176	26,842
Directors remuneration	-	17,760
Government wages subsidies	-	903
	<hr/>	<hr/>
	23,176	45,505
	<hr/>	<hr/>
Value adjustments and other amounts written off assets		
Depreciation of tangible assets	500	500
	<hr/>	<hr/>
Other expenses		
Rent payable	16,500	9,400
Rates	2,800	800
Insurance	961	410
Light and heat	7,375	11,251
Cleaning	572	738
Repairs and maintenance	545	1,025
Telephone	1,133	769
Accountancy fees	2,342	2,808
Bank charges	977	327
General expenses	-	250
	<hr/>	<hr/>
	33,205	27,778
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Net Profit / (loss) for year	16,782	(2,445)
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