

COFFEE ET AL LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

COFFEE ET AL LIMITED

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COFFEE ET AL LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 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 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 Baker Tilly Ireland Limited Partnership, (Chartered Certified 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 28 February 2025."

Signed on behalf of the board

Alan Cashman
Director

Date: 2nd July 2025

Michelle Cashman
Director

Date: 2nd July 2025

COFFEE ET AL LIMITED

ACCOUNTANTS REPORT TO THE BOARD OF DIRECTORS ON THE COMPILATION OF THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS OF COFFEE ET AL LIMITED FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 28 February 2025 as set out on pages 5 to 11 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Coffee Et Al Limited, 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 its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we 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 year ended 28 February 2025 your duty to ensure that Coffee Et Al Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Coffee Et Al Limited. You consider that Coffee Et Al Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Coffee Et Al Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

Baker Tilly Ireland Limited Partnership
Chartered Certified Accountants,
Penthouse Floor
5 Lapps Quay,
Cork.

Date: 2nd July 2025

COFFEE ET AL LIMITED
BALANCE SHEET
AS AT 28 FEBRUARY 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>93,755</u>	<u>74,167</u>
Current Assets			
Debtors	8	1,140	1,478
Cash and cash equivalents		<u>278,608</u>	<u>185,243</u>
		<u>279,748</u>	<u>186,721</u>
Creditors: amounts falling due within one year	9	<u>(63,011)</u>	<u>(51,993)</u>
Net Current Assets		<u>216,737</u>	<u>134,728</u>
Total Assets less Current Liabilities		<u>310,492</u>	<u>208,895</u>
Capital and Reserves			
Called up share capital presented as equity	11	100	100
Profit and Loss Account	12	<u>310,392</u>	<u>208,795</u>
Equity attributable to owners of the company		<u>310,492</u>	<u>208,895</u>

**COFFEE ET AL LIMITED
BALANCE SHEET
AS AT 28 FEBRUARY 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 Coffee Et Al 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 2nd July 2025 and signed on its behalf by:

**Alan Cashman
Director**

**Michelle Cashman
Director**

COFFEE ET AL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

1. GENERAL INFORMATION

Coffee Et Al Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 598713. The registered office of the company is Vermont, 54 Upper Beaumont Drive, Ballintemple, Cork. The principal activity of the company during the year under review was that of the provision of food and coffee products. 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 28 February 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	-	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.

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.

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.

COFFEE ET AL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

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 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.

Financial Instruments

Financial Assets

Basic financial assets, including trade and other debtors, cash and cash equivalents are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Trade and other debtors, cash and cash equivalents are subsequently measured at amortised cost using the effective interest method.

Financial Liabilities

Basic financial liabilities, including trade and other creditors, bank loans, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, are subsequently carried at amortised cost, using the effective interest method.

Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

3. TURNOVER

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of food and coffee products.

4. OPERATING PROFIT	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	14,297	9,104
	<u> </u>	<u> </u>
5. INTEREST PAYABLE AND SIMILAR EXPENSES	2025	2024
	€	€
Interest	-	131
	<u> </u>	<u> </u>

COFFEE ET AL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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6. EMPLOYEES

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

	2025	2024
	Number	Number
Director's	2	2
Employees	17	14
	19	16

7. TANGIBLE ASSETS

	Fixtures, Fittings and Equipment	Motor Vehicles	Total
	€	€	€
Cost			
At 1 March 2024	87,099	18,235	105,334
Additions	33,885	-	33,885
At 28 February 2025	120,984	18,235	139,219
Depreciation			
At 1 March 2024	22,051	9,116	31,167
Charge for the financial year	12,018	2,279	14,297
At 28 February 2025	34,069	11,395	45,464
Net book value			
At 28 February 2025	86,915	6,840	93,755
At 29 February 2024	65,048	9,119	74,167

8. DEBTORS

	2025	2024
	€	€
Taxation	-	385
Prepayments	1,140	1,093
	1,140	1,478

9. CREDITORS

Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	-	11,505
Taxation	49,511	27,988
Other creditors	10,000	10,000
Accruals	3,500	2,500
	63,011	51,993

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10. TAXATION		2025	2024
		€	€
Debtors:			
Corporation tax		-	385
Creditors:			
VAT		15,533	9,636
Corporation tax		15,704	-
PAYE		18,274	18,352
		49,511	27,988

11. SHARE CAPITAL		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares	100,000	€1.00 each	100,000
Allotted, called up and fully paid			
Ordinary Shares	100	€1.00 each	100

The directors' and the secretary's interests in the shares of the company are as follows:-

		Number Held	
		At	
Name	Class of Shares	28/02/25	01/03/24
Alan Cashman	Ordinary	99	99
Michelle Cashman	Ordinary	1	1
		100	100

12. PROFIT AND LOSS ACCOUNT		2025	2024
		€	€
At 1 March 2024		208,795	173,173
Profit for the financial year		101,597	35,622
At 28 February 2025		310,392	208,795

13. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 28 February 2025.

14. DIRECTORS' REMUNERATION		2025	2024
		€	€
Remuneration		168,000	149,494
Pension contributions		26,000	10,000
		194,000	159,494

**COFFEE ET AL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025**

15. CONTROLLING INTEREST

The Ultimate Beneficial Owners of the company is Mr. Alan Cashman.

16. POST-BALANCE SHEET EVENTS

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

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 2nd July 2025.