

Sweet 'N' Green Cafe Limited
Abridged Unaudited Financial Statements
For the year ended 30 September 2025

Sweet 'N' Green Cafe Limited

Abridged Financial Statements for the year ended 30 September 2025

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SWEET 'N'GREEN CAFE LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS	Frank Landy Siobhain Landy
SECRETARY	Siobhain Landy
REGISTERED OFFICE	Friary Car Park Ennis, Co.Clare
PRINCIPAL BANKERS	Bank of Ireland, Ennis, Co.Clare
ACCOUNTANTS	Vincent Fox Accountants Limited, Accountants & Tax Advisors, Bay 148, Shannon Free Zone, Shannon, Co.Clare.
CRO NUMBER	634276

Sweet 'N' Green Cafe Limited

Statement of Director's Responsibilities and Declaration on the unaudited
Financial Statements

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to :

- (a) Select suitable accounting policies and then apply them consistently
- (b) Make judgements and estimates that are reasonable and prudent
- (c) 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 keeping proper books of account which disclose with accuracy at any time the financial position of the company and to enable them to ensure that the financial statements have been properly prepared in accordance 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 as set out on pages 5 to 10

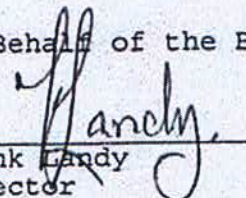
(a) The directors approve the financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

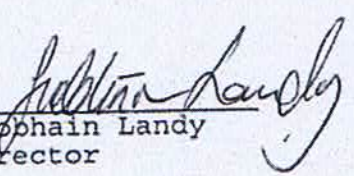
(b) The directors confirm that they have made available to Vincent Fox Accountants Limited, all the company's accounting records and provided all the information necessary for the compilation of the financial statements

(c) The directors confirm that, to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 September 2025.

On behalf of the board

On Behalf of the Board


Frank Landy
Director


Siobhain Landy
Director

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF SWEET 'N' GREEN CAFE LIMITED
PURSUANT TO SECTION 18(3) of the companies (amendment) act 1986

In accordance with the engagement letter, and in order to assist your duties under the Companies Act 2014 we have compiled the abridged financial statements of the company which comprise the Balance Sheet and the related notes from the books of account and information and explanations you have given to us.

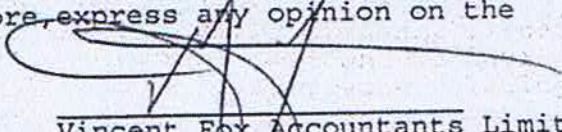
This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement, Our work has been undertaken so that we might compile the abridged financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have 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, as a body, for our work, or for this report

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

You have acknowledged on the balance sheet as at 30 September 2025 your duty to ensure that the company has kept proper books of account and to prepare abridged financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

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

Bay 148, Shannon Free Zone,
Ennis,
Co. Clare


Vincent Fox Accountants Limited
Accountants & Tax Advisors,

24th February 2026

Certified to be a true copy of the Accountant's Reports

Frank Landy  Director

Siobhain Landy  Director & Secretary

Approved by the Board on 24th February 2026

Sweet 'N' Green Cafe Limited

BALANCE SHEET AS AT 30 SEPTEMBER 2025

	<u>Notes</u>	<u>2025</u> Euro	<u>2024</u> Euro
<u>FIXED ASSETS</u>			
Tangible fixed assets	2	6,610	2,316
<u>CURRENT ASSETS</u>			
Debtors & Prepayments	3	12,516	12,516
Cash in hand and at bank		118,496	111,741
Stock		7,942	5,359
		<u>138,954</u>	<u>129,616</u>
<u>CREDITORS (Amounts falling due within one year)</u>	4	<u>(62,427)</u>	<u>(48,963)</u>
<u>NET CURRENT ASSETS</u>		<u>76,527</u>	<u>80,653</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>83,137</u>	<u>82,969</u>
<u>CREDITORS (Amounts falling due after more than one year)</u>	5	<u>-</u>	<u>-</u>
		<u>83,137</u>	<u>82,969</u>
<u>CAPITAL AND RESERVES</u>			
Share Capital	6	100	100
Profit and Loss Account		83,037	82,869
		<u>83,137</u>	<u>82,969</u>

Sweet 'N' Green Cafe Limited

Balance Sheet as at 30 September 2025

We as Directors of Sweet 'N' Green Cafe Ltd., state that:

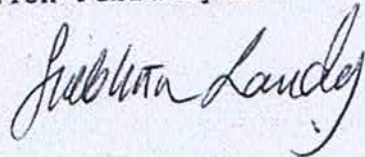
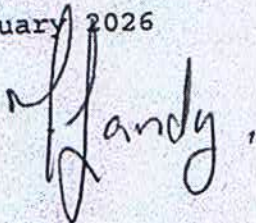
- (a) The company is availing itself of the exemptions provided for by Chapter 15 of Part 6 of the Companies Act 2014
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in s358 are satisfied.
- (c) the shareholders of the company have not served notice on the company under s.334(1) in accordance with s.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 at the end of its financial year and of its profit or loss for such a 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;
- (e) The company has relied on the specified exemptions contained in s.352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of those exemptions as a small company and the abridged Financial Statements have properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board:

Frank Landy
Director
24th February 2026

Siobhain Landy
Director
24th February 2026

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Sweet 'N' Green Cafe Limited

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the company:

(a) Accounting convention

The accounts are prepared under the historical cost convention.

(b) Turnover

Turnover represents the invoiced value of goods exclusive of value added tax.

(c) Depreciation

Depreciation is calculated to write off the cost of the assets over their expected useful lives at the following annual rates:

Plant & Machinery	12.5%	Straight Line
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(d) Taxation

Corporation tax is calculated on the results for the year.

Sweet'N'Green Cafe Limited

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. FIXED ASSETS

<u>COST/VALUATION</u>	<u>Fixtures & Fitting Euro</u>	<u>Total Euro</u>
At 1 October 2024	15,449	15,449
Additions	6,090	6,090
Disposals	-	-
At 30 September 2025	<u>21,539</u>	<u>21,539</u>
 <u>ACCUMULATED DEPRECIATION</u>		
At 1 October 2024	13,133	13,133
Charge for period	1,796	1,796
Disposals	-	-
At 30 September 2025	<u>14,929</u>	<u>14,929</u>
 <u>NET BOOK VALUE</u>		
As at 30 September 2025	<u>6,610</u>	<u>6,610</u>
As at 1 October 2024	<u>2,316</u>	<u>2,316</u>

The basis on which depreciation is calculated is as stated in Note 1(c)

SWEET 'N'GREEN CAFE LIMITED

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	<u>2025</u> <u>Euro</u>
3. <u>DEBTORS</u>	
Trade Debtors & Prepayments	12,516
	<u>12,516</u>
4. <u>CREDITORS (Amounts falling due within one year)</u>	
Trade Creditors & Accruals	40,190
Government Taxes	22,237
	<u>62,427</u>
5. <u>CREDITORS (Amounts falling due after one year)</u>	
Lease Obligations	-
Bank Loans	-
	<u>-</u>

SWEET 'N'GREEN CAFE LIMITED

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

6. SHARE CAPITAL

Authorised Share Capital

100,000 Ordinary Shares of 1 each 100,000

Issued and Fully Paid

100 Ordinary Shares of 1 each 100

7. DIRECTORS AND DIRECTOR'S INTEREST

The names of the persons who were directors at any time during the year ended 30 September 2025 are set out on page 2. Except where indicated they

served as directors for the entire year.

In accordance with the Articles of Association, the directors are not required to retire by rotation.

The beneficial interest of the directors of the company, their families and nominees in the share capital of the company as they appear in the register of shareholders are as follows:

	At 30 September 2025	
	Ordinary Shares	% of issued
	<u>No.</u>	<u>Share Capital</u>
Frank Landy	50	50%
Siobhain Landy	50	50%

8. Approval of the financial statements

The financial statements were approved by the board of directors on 24th February 2026.