

Hannah's Coffee Shop Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Hannah's Coffee Shop Limited

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Hannah's Coffee Shop 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 Balance Sheet, the Statement of Changes in Equity 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 MGI Ryan, (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

Lahcen Phelan
Director

15 January 2026

Caroline Phelan
Director

15 January 2026

Hannah's Coffee Shop Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	31,217	11,459
Current Assets			
Stocks	7	5,000	5,000
Debtors	8	182,225	193,265
Cash and cash equivalents		681,523	600,289
		868,748	798,554
Creditors: amounts falling due within one year	9	(192,527)	(181,587)
Net Current Assets		676,221	616,967
Total Assets less Current Liabilities		707,438	628,426
Capital and Reserves			
Called up share capital presented as equity	11	127	127
Retained earnings		707,311	628,299
Equity attributable to owners of the company		707,438	628,426

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 Hannah's Coffee Shop 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 15 January 2026 and signed on its behalf by:

Lahcen Phelan
Director

Caroline Phelan
Director

Hannah's Coffee Shop Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	127	481,793	481,920
Profit for the financial year	-	146,506	146,506
At 30 June 2024	127	628,299	628,426
Profit for the financial year	-	79,012	79,012
At 30 June 2025	127	707,311	707,438

Hannah's Coffee Shop Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Hannah's Coffee Shop Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 346081. The registered office of the company is 11 Laurel Road, Dundrum, Dublin, D14 H762, Ireland which is also the principal place of business of the company. The principal activity of the company is the running of a restaurant and banqueting service. 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 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, 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.

Turnover

Turnover comprises the invoice value of goods and services 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:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 15% Straight line
Motor vehicles	- 25% Straight line
Computer & Office Equipment	- 33% 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.

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.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Hannah's Coffee Shop Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Ordinary share capital

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

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 running of a restaurant and banqueting service

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	8,267	2,806

5. Employees

The average monthly number of employees, including directors, during the financial year was 15, (2024 - 14).

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Computer & Office Equipment	Total
	€	€	€	€	€
Cost					
At 1 July 2024	47,265	44,029	-	12,604	103,898
Additions	1,923	-	26,102	-	28,025
At 30 June 2025	<u>49,188</u>	<u>44,029</u>	<u>26,102</u>	<u>12,604</u>	<u>131,923</u>
Depreciation					
At 1 July 2024	50,147	29,565	-	12,727	92,439
Charge for the financial year	1,682	240	5,220	1,125	8,267
At 30 June 2025	<u>51,829</u>	<u>29,805</u>	<u>5,220</u>	<u>13,852</u>	<u>100,706</u>
Net book value					
At 30 June 2025	<u>(2,641)</u>	<u>14,224</u>	<u>20,882</u>	<u>(1,248)</u>	<u>31,217</u>
At 30 June 2024	<u>(2,882)</u>	<u>14,464</u>	<u>-</u>	<u>(123)</u>	<u>11,459</u>

Hannah's Coffee Shop Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Stocks		2025	2024
		€	€
Raw materials		5,000	5,000
The replacement cost of stock did not differ significantly from the figures shown.			
8. Debtors		2025	2024
		€	€
Trade debtors		19,306	33,049
Other debtors		144,128	144,127
Directors' current accounts		3,001	630
Prepayments		15,790	15,459
		182,225	193,265
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		75,855	67,891
Taxation		79,507	81,962
Other creditors		32,079	26,734
Accruals		5,086	5,000
		192,527	181,587
10. Taxation		2025	2024
		€	€
Creditors:			
VAT		50,846	45,574
Corporation tax		19,064	28,314
PAYE		9,597	8,074
		79,507	81,962
11. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares Class 1	100,000	€1.269738 each	126,974
Allotted, called up and fully paid			
Ordinary Shares Class 1	100	€1.269738 each	127
The directors' and the secretary's interests in the shares of the company are as follows:-			
Name	Class of Shares	Number Held At	
		30/06/25	01/07/24
Lahcen Phelan	Ordinary Shares Class 1	50	50
Caroline Phelan	Ordinary Share Class 1	50	50
		100	100

Hannah's Coffee Shop Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

12. Income Statement

	2025	2024
	€	€
At 1 July 2024	628,299	481,793
Profit for the financial year	79,012	146,506
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At 30 June 2025	707,311	628,299
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13. Capital commitments

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

14. Directors' remuneration

	2025	2024
	€	€
Remuneration	161,688	90,536
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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 of directors on 15 January 2026.