

**Registration number 126865**

**K. S. ORIENTAL RESTAURANT LIMITED.**

**Abridged accounts**

**for the year ended 31/03/25**

**K. S. ORIENTAL RESTAURANT LIMITED.**

**Registration Number 126865**

**for the year ended 31/03/25**

**3 PEARSE STREET,**

**ATHLONE,**

**CO. WESTMEATH.**

**Overall Certification for Financial Statements Companies Act 2014**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

\_\_\_\_\_  
**Nigel So**  
**Director**

\_\_\_\_\_  
**Ken So**  
**Secretary**

**Date :**

**K. S. ORIENTAL RESTAURANT LIMITED.**

**Company information**

Directors	Ken So Nigel So
Secretary	Ken So
Company number	126865
Registered office	30 St. Frances Terrace, Athlone Co. Westmeath
Accountants	Philip O'Farrell for and on behalf of PT O'Farrell & Company Limited Chartered Accountants & Registered Auditors Castlemaine Court, Dublin Road, Athlone, Co. Westmeath.
Bankers	Bank of Ireland Athlone Co. Westmeath
Solicitors	Hugh J. Campbell & Co. Athlone Co. Westmeath

**K. S. ORIENTAL RESTAURANT LIMITED.**

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**K. S. ORIENTAL RESTAURANT LIMITED.**

**Abridged balance sheet  
as at 31/03/25**

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		280,000		280,000
<b>Creditors: amounts falling due within one year</b>	4	(771,502)		(780,397)	
<b>Net current liabilities</b>			(771,502)		(780,397)
<b>Deficiency of assets</b>			(491,502)		(500,397)
<b>Capital and reserves</b>					
Called up share capital	6		4		4
Revaluation reserve			274,471		274,471
Profit and loss account			(765,977)		(774,872)
<b>Shareholders' funds</b>			(491,502)		(500,397)

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of K. S. ORIENTAL RESTAURANT LIMITED., state that:

- (a) the company is availing itself of audit exemption - 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 Section 358 is complied with;
- (c) no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**Ken So**  
**Director**

**Nigel So**  
**Director**

Date:13/02/26

**The notes on pages 2 to 4 form an integral part of these financial statements.**

## **K. S. ORIENTAL RESTAURANT LIMITED.**

### **Notes to the abridged financial statements for the year ended 31/03/25**

#### **1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Small Exempt Company Limited for the financial year ended 31/03/25.

K. S. ORIENTAL RESTAURANT LIMITED. is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, (CRO number 126865). The Registered Office is 30 St. Frances Terrace, Athlone Co. Westmeath which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

#### Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

#### **2. Summary of significant Accounting policies**

##### **2.1. Basis of Accounting**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland . The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

##### **2.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

**K. S. ORIENTAL RESTAURANT LIMITED.**

**Notes to the abridged financial statements  
for the year ended 31/03/25**

..... continued

<b>2.3. Directors' emoluments</b>	<b>2025</b>	<b>2024</b>
	€	€
Directors fees	-	-
	<u>          </u>	<u>          </u>

**Directors and their interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

**Ordinary shares**

Ken So	1	1	
Nigel So	1	1	-

<b>3. Fixed assets</b>	<b>Tangible fixed assets €</b>
<b>Cost/revaluation</b>	
At 01/04/24	280,000
At 31/03/25	<u>280,000</u>
<b>Net book values</b>	
At 31/03/25	<u>280,000</u>
At 31/03/24	<u>280,000</u>

The Directors revalued the property on 31-3-2019.

<b>4. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Bank loan	4,342	27,561
Directors' accounts	754,490	743,436
Accruals and deferred income	12,670	9,400
	<u>771,502</u>	<u>780,397</u>

**K. S. ORIENTAL RESTAURANT LIMITED.**

**Notes to the abridged financial statements  
for the year ended 31/03/25**

..... continued

<b>6. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised</b>		
100,000 Ordinary shares of 2 each	<u>200,000</u>	<u>200,000</u>
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of 2 each	<u>4</u>	<u>4</u>

**7. Capital commitments**  
There were no capital commitments at the year end.

**8. Contingent liabilities**  
There were no Contingent liabilities at the year end.

**9. Post balance sheet events**  
There have been no significant events affecting the company since the year end.

**10. Approval of financial statements**

The financial statements were approved by the Board on 13 February 2026 and signed on its behalf by

**Ken So**  
**Director**

**Nigel So**  
**Director**