

Vintage Photo & Lab Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Vintage Photo & Lab Ltd
CONTENTS

	Page
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

Vintage Photo & Lab Ltd
DIRECTORS AND OTHER INFORMATION

Directors Wojciech Bartkowski
Malgorzata Bartkowska

Company Secretary Wojciech Bartkowski

Company Number 628028

Registered Office Garadice House
3-4 Fairview
Dublin 3

Business Address Unit 110 Nore Road
Dublin Industrial Estate
Glasnevin
Dublin 11

Accountants McHugh Kinsella Limited
Chartered Accountants
Garadice House
3-4 Fairview
Dublin 3

Bankers AIB
Swords Road
Santry
Dublin 9

Vintage Photo & Lab Ltd
STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	2025 €	2024 €
Non-Current Assets	<u>3,171</u>	<u>3,915</u>
Current assets	20,407	15,000
Prepayments and accrued income	-	249
Payables: amounts falling due within one year	<u>(10,435)</u>	<u>(21,496)</u>
Net Current Assets/(Liabilities)	<u>9,972</u>	<u>(6,247)</u>
Total Assets less Current Liabilities	13,143	(2,332)
Accruals and deferred income	<u>(775)</u>	<u>(775)</u>
Net Assets/(Liabilities)	<u><u>12,368</u></u>	<u><u>(3,107)</u></u>
Equity	<u><u>12,368</u></u>	<u><u>(3,107)</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Vintage Photo & Lab Ltd, 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 16 January 2026 and signed on its behalf by:

Wojciech Bartkowski
Director

Malgorzata Bartkowska
Director

Vintage Photo & Lab Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Vintage Photo & Lab Limited registered office is Garahouse, 3-4 Fairview, Dublin 3. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 628028.

The principal activity of the company is photographic activities.

Currency

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Revenue

Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and discounts.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

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
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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.

Vintage Photo & Lab Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

Trade and other receivables

Trade and other receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade and other receivables 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 income statement.

Trade and other payables

Trade and other payables 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Share capital of the company**Ordinary share capital**

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

3. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(3,207)	(5,392)
Profit for the financial year	15,475	2,185
Profit/(Loss) carried forward	12,268	(3,207)

4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 January 2026.