

Company Number: 527730

Marlene's Chocolate Haven Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Marlene's Chocolate Haven Limited

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Marlene's Chocolate Haven Limited
DIRECTORS AND OTHER INFORMATION

Directors	Marlene Foy John Foy
Company Secretary	Marlene Foy
Company Number	527730
Registered Office and Business Address	James Street Westport Mayo Ireland
Accountants	Michael Kelly & Co Certified Public Accountants Spencer Street Castlebar Mayo Ireland
Bankers	Allied Irish Bank, Shop street, Westport, Co. Mayo.

Marlene's Chocolate Haven Limited

ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Marlene's Chocolate Haven Limited for the financial year ended 31 May 2025

In accordance with our engagement letter dated 5 February 2026 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 31 May 2025 as set out on pages 5 to 9 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 Marlene's Chocolate Haven 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.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Balance Sheet for the year ended 31 May 2025 your duty to ensure that Marlene's Chocolate Haven 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 loss of Marlene's Chocolate Haven Limited. You consider that Marlene's Chocolate Haven 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 Marlene's Chocolate Haven 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.

Michael Kelly
for and on behalf of
MICHAEL KELLY & CO
Certified Public Accountants
Spencer Street
Castlebar
Mayo
Ireland

10 February 2026

Marlene's Chocolate Haven Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>15,407</u>	<u>19,878</u>
Current Assets			
Stocks	6	12,580	9,845
Debtors	7	2,481	4,743
Cash at bank and in hand		<u>34,217</u>	<u>40,020</u>
		<u>49,278</u>	<u>54,608</u>
Creditors: amounts falling due within one year	8	<u>(12,553)</u>	<u>(5,628)</u>
Net Current Assets		<u>36,725</u>	<u>48,980</u>
Total Assets less Current Liabilities		<u><u>52,132</u></u>	<u><u>68,858</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	<u>52,032</u>	<u>68,758</u>
Shareholders' Funds		<u><u>52,132</u></u>	<u><u>68,858</u></u>

We as Directors of Marlene's Chocolate Haven 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 micro companies' regime.

Approved by the board on 10 February 2026 and signed on its behalf by:

Marlene Foy
Director

John Foy
Director

Marlene's Chocolate Haven Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Marlene's Chocolate Haven Limited is a company limited by shares incorporated in Ireland

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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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
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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.

Stocks

Stocks are valued at the lower of cost and net realisable value. 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 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.

Marlene's Chocolate Haven Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Employee benefits

The company provides a range of benefits, including annual bonus arrangements, paid holiday arrangements and defined contribution pension schemes.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is rendered.

Retirement Benefits

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

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 Profit and Loss Account.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	4,471	4,471
Government grants received	(4,697)	-
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 2).

	2025	2024
	Number	Number
Shop assistant	2	2
	<u><u> </u></u>	<u><u> </u></u>

Marlene's Chocolate Haven Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

5. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 June 2024	39,089	39,089
At 31 May 2025	39,089	39,089
Depreciation		
At 1 June 2024	19,211	19,211
Charge for the financial year	4,471	4,471
At 31 May 2025	23,682	23,682
Net book value		
At 31 May 2025	15,407	15,407
At 31 May 2024	19,878	19,878
6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	12,580	9,845
The replacement cost of stock did not differ significantly from the figures shown.		
7. Debtors	2025	2024
	€	€
Trade debtors	2,481	2,673
Taxation	-	2,070
	2,481	4,743
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	6,485	2,831
Taxation	3,119	1,170
Directors' current accounts	1,299	77
Accruals	1,650	1,550
	12,553	5,628
9. Profit and loss account		
	2025	2024
	€	€
At 1 June 2024	68,758	71,464
Loss for the financial year	(16,726)	(2,706)
At 31 May 2025	52,032	68,758
10. Capital commitments		

The company had no material capital commitments at the financial year-ended 31 May 2025.

Marlene's Chocolate Haven Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 February 2026.