

OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: All Rosey Coffee Co. Limited

Company Number: 714534

Financial Year Ended 31st December 2025

CERTIFICATE:

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 are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: Raymond Brennan
Secretary

Name: Raymond Brennan

Date: 29th January 2026

Signature: Roseanne Brennan
Director

Name: Roseanne Brennan

Date: 29th January 2026

COMPANY NUMBER: 714534

ALL ROSEY COFFEE CO. LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2025

(as modified by Section 352 and 353 of the Companies Act 2014)

ALL ROSEY COFFEE CO. LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
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ALL ROSEY COFFEE CO. LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
DIRECTORS AND OTHER INFORMATION

DIRECTORS:	Roseanne Brennan Raymond Brennan
COMPANY SECRETARY:	Raymond Brennan
COMPANY NUMBER:	714534
REGISTERED OFFICE:	56 Ferndale Avenue, Glasnevin, Dublin 11.
ACCOUNTANTS:	D.F. Byrne & Associates, Chartered Accountants, ATC House, 2059 Castle Drive, Citywest Business Campus, Dublin 24
BANKERS:	Bank of Ireland, 112 Mobhi Road, Glasnevin, Dublin 11.
COMPANY STATUS:	Private limited liability single member company
PLACE OF TRADING:	30 South King Street, Dublin 2.

ALL ROSEY COFFEE CO. LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2025
BALANCE SHEET

	At 31st Dec. 2025 €	At 31st Dec. 2024 €
FIXED ASSETS		
Tangible assets	45,374	55,980
CURRENT ASSETS		
Stock	4,000	4,000
Debtors	1,239	1,347
Bank and cash	<u>41,907</u>	<u>43,540</u>
	47,146	48,887
CREDITORS		
Amounts falling due within one year	<u>(26,477)</u>	<u>(22,142)</u>
NET CURRENT ASSETS	<u>20,669</u>	<u>26,745</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	66,043	82,725
CREDITORS		
Amounts falling due after one year	-	<u>(55,894)</u>
NET ASSETS	<u>66,043</u>	<u>26,831</u>
CAPITAL AND RESERVES	€	€
Share Capital	100	100
Reserves	<u>65,943</u>	<u>26,731</u>
SHAREHOLDERS' FUNDS	<u>66,043</u>	<u>26,831</u>

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

We, the directors of All Rosey Coffee Co. Limited hereby state:

- (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 grounds that the company is a small company and qualifies for the micro 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 directors on the 29th day of January 2026.

Roseanne Brennan
Roseanne Brennan
Director

Raymond Brennan
Raymond Brennan
Director and company secretary

ALL ROSEY COFFEE CO. LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

(1) GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity, and the related notes constitute the individual financial statements of All Rosey Coffee Co. Limited for the year ended 31st December 2025.

All Rosey Coffee Co. 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 714534). The company's registered office address is 56 Ferndale Avenue, Glasnevin, Dublin 11.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted and consistently applied in dealing with items which are considered material in relation to the preparation of the company's financial statements, include:

(a) Basis of preparation: The financial statements have been prepared on the going concern basis, in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) 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 for the period 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.

(b) Currency: All figures entered in the financial statements are shown in Euro (€) which is the functional currency of the company.

(c) Value Added Tax: Figures entered in the financial statements are exclusive of Value Added Tax.

(d) Turnover: Turnover is derived from the company's principal activities and is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable, net of value added tax.

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ALL ROSEY COFFEE CO. LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS

(2) STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

(e) Fixed assets and depreciation: Tangible fixed assets are included in the Balance Sheet at cost, less accumulated depreciation. Cost represents the cost, and includes related expenses of acquiring those assets. Depreciation is calculated to write-off, on a straight line basis, the cost (less estimated residual value) of tangible fixed assets over their estimated useful lives at the following annual equivalent rates:

Refurbishment Works	12½%
Plant and Equipment	20%

(f) Trade debtors: Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment 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 for bad and doubtful debts.

(g) Cash at bank Cash at bank includes cash on hand, demand deposits and other term highly liquid investments regardless of maturity.

(h) Creditors and accruals: Creditors and accruals are classified as current liabilities if payment falls 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, unless the effect of discounting would be immaterial, in which case they are stated at cost.

(i) Taxation: Corporation tax is charged on the profits for the year as adjusted for taxation purposes and is calculated by reference to the appropriate corporation tax rates and laws applying at Balance Sheet date. Deferred tax is not recognised in the financial statements.

ALL ROSEY COFFEE CO. LIMITED
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025
NOTES TO THE FINANCIAL STATEMENTS

(3) SHARE CAPITAL

	Authorised	Issued & Paid Up
Share capital presented as equity	€	€
At 31 st December 2025 and 31 st December 2024		
Authorised:		
100,000 Shares of €1.00 each	100,000	
Issued and Paid Up:		
100 Shares of €1.00 each		100

(4) RESERVES

	At 31st Dec. 2025	At 31st Dec. 2024
Profit and Loss Account	€	€
Retained profit forward at start of year	26,731	3,878
Profit for year	<u>39,212</u>	<u>22,853</u>
Retained profit forward at end of year	<u>65,943</u>	<u>26,731</u>

(5) APPROVAL OF FINANCIAL ACCOUNTS

The abridged financial statements covering the year ended 31st December 2025 were approved by the directors on 29th January 2026.