

ESTUARY CAFÉ LIMITED

Abridged Financial Statements

**For the period ended
31 December 2025**

Registered Number: 766522

ESTUARY CAFÉ LIMITED

Contents

Directors and other information	1
Statement of directors' responsibilities	2
Statement of accounting policies	3-4
Balance Sheet	5
Notes forming part of the financial statements	6-8

ESTUARY CAFÉ LIMITED

Directors and other information

Directors	Kenneth Healy
Secretary	Michael Healy Jnr
Accountants	Conway & Co., Accountants, Village Business Centre, Upper Patrick Street, Kilkenny.
Bankers	Revolut Ireland.
Solicitors	Bass Solicitors, 22 Friary Street, Kilkenny. R95 PYW0.
Registered Office	Village Business Centre, Upper Patrick Street, Kilkenny. R95 R8YD
Company Registered Number	766522

ESTUARY CAFÉ LIMITED

For the year ended 31 December 2025

Statement of directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act, 2014 and all Regulations to be construed as one with the Act. They are also responsible for ensuring that the company otherwise complies with the provisions of the Act relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 8.

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 Conway Accountants, Accountants & Financial Advisors, all the company's accounting records and provided all the information 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 transaction of the company for the year ended 31 December 2025.

On behalf of the board

Kenneth Healy

16th February 2026

ESTUARY CAFÉ LIMITED

For the year ended 31 December 2025

Statement of 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 in accordance with the Financial Reporting Standards for Smaller Entities.

Turnover

Turnover represents net sales to customers and excludes VAT.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Leasehold premises and improvements	- over the term of the lease
Fixtures and fittings	- 8 years
Plant, machinery and equipment	- 8 years
Motor vehicles	- 8 years

Stocks

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

Foreign currency

Transaction in foreign currencies are recorded at the rate ruling at the date of the transaction or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits.

In calculating the amount of deferred tax, discounting is used. (If appropriate - The revaluation of property is not considered to constitute a timing difference as there is no intention to dispose of such property in the foreseeable future.

ESTUARY CAFÉ LIMITED

For the year ended 31 December 2025

Leases assets

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives.

Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligation outstanding in each period.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

Pensions

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit account in the year in which they fall due.

Cash flow statement

The company meets the size criteria for a small company and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated life .

Patents

Patents are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life.

Research and Development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects.

In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

ESTUARY CAFÉ LIMITED

Balance Sheet

For the year ended 31 December 2025

	Note	€	€
Current Assets			
Bank and Cash	2		
Debtors and Prepayments	3	<u>100</u>	100
Creditors falling due within one year			
Creditors and Accruals	4	-	
Taxation Creditors	5	-	
Other Liabilities	6	<u>-</u>	<u>-</u>
Net Current Assets / (Liabilities)			100
Total Assets less Current Liabilities			100
Creditors falling due after one year			-
Net Assets / (Liabilities)			<u><u>100</u></u>
Capital and Reserves			
Share Capital	7		100
Opening Profit & loss Account	11	-	
Profit / (Loss) for period	11	<u>-</u>	<u>-</u>
Shareholders' funds – Equity interests			<u><u>100</u></u>

We the directors of Estuary Café 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) of the Companies Act 2014.

(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 end, of its profit or loss for such a 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; has done so on the grounds that the company is entitled to the benefit of the exemption as a small company and the Abridged Financial Statements have been properly prepared in accordance with a Section 353 Companies Act 2014.

On behalf of the board

Kenneth Healy

16th February 2026

ESTUARY CAFÉ LIMITED

Notes to the Accounts

For the year ended 31 December 2025

(All amounts are expressed in Euro)

Note 1 Fixed Assets

Cost	Depeciation	NBV
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
		€

Note 2 Bank and Cash

-
<u>-</u>
<u>-</u>

Note 3 Debtors and Prepayments

Other Debtors	100
	<u>100</u>
	<u>100</u>

Note 4 Creditors and Accruals

Creditors	-
Accruals	-
	<u>-</u>
	<u>-</u>

Note 5 Taxation Creditors

PAYE/PRSI	-
VAT	-
Corporation Tax Balance	-
	<u>-</u>
	<u>-</u>

Note 6 Other Liabilities

Other Liabilities	-
Directors Accounts	-
	<u>-</u>
	<u>-</u>

Note 7 Share Capital

Authorised:	100,000
Ordinary / Preference shares of €1 each	
Allotted, called up and fully paid:	
Ordinary / Preference shares of €1 each	100

Note 8 Interests of directors and company secretary

	Number
Andrew Meade Ordinary / Preference shares of €1 each	100

ESTUARY CAFÉ LIMITED

Notes to the Accounts

For the year ended 31 December 2025

(All amounts are expressed in Euro)

Note 9 Creditors falling due after one year

	€
Directors Accounts - Future Portion	-
Hire Purchase - Future Portion	-
Term Loans - Future Portion	-
	<u>-</u>
	<u>-</u>

Note 10 Directors loans

Closing	Opening
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

Note 11 Reserves

	Share premium account	Revaluation reserve	Profit and loss account	Total
At beginning of period	-	-	-	-
Profit/(Loss) for period	-	-	-	-
At end of period	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note 12 Details of Borrowings

Maturity analysis	Within one year	Between one & two years	Between two & five years	After five years	Total
Repayable other than by instalments					
Bank overdrafts	-	-	-	-	-
Repayable by instalments					
Bank loans	-	-	-	-	-
Obligations under finance leases and hire purchase contracts	-	-	-	-	-
At end of period	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ESTUARY CAFÉ LIMITED

Notes to the Accounts

For the year ended 31 December 2025

(All amounts are expressed in Euro)

Note 13 Material interest of directors in contracts with the company

None of the directors had a beneficial interest in a material contract to which the company was a party during the period.

Note 14 Approval of financial statements

The directors approved the financial statements on 16th February 2026.