

**Little Acorn Cafe Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

# Little Acorn Cafe Limited

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**Little Acorn Cafe Limited**  
**DIRECTOR AND OTHER INFORMATION**

**Director** Margaret Roche

**Company Secretary** Mary Roche

**Company Number** 683844

**Registered Office and Business Address** Market Square  
Baltinglass  
Wicklow

**Accountants** KDA Doyle Kelly Accountants Limited  
M11 Business Campus  
Knockmullen  
Gorey  
Co. Wexford

**Bankers** Bank of Ireland  
Main Street  
Baltinglass East  
Wicklow

# Little Acorn Cafe Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to KDA Doyle Kelly Accountants Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 May 2025."

### Signed on behalf of the board

  
**Margaret Roche**  
Director

27 January 2026

# Little Acorn Cafe Limited

## BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>219,034</u>	<u>218,920</u>
<b>Current Assets</b>			
Stocks	8	13,618	18,159
Debtors	9	1,427	1,784
Cash at bank and in hand		<u>84,676</u>	<u>47,717</u>
		<u>99,721</u>	<u>67,660</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(104,974)</u>	<u>(114,865)</u>
<b>Net Current Liabilities</b>		<u>(5,253)</u>	<u>(47,205)</u>
<b>Total Assets less Current Liabilities</b>		213,781	171,715
<b>Creditors:</b>			
amounts falling due after more than one year	11	<u>(68,524)</u>	<u>(83,918)</u>
<b>Net Assets</b>		<u><u>145,257</u></u>	<u><u>87,797</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	13	100	100
Retained earnings		<u>145,157</u>	<u>87,697</u>
<b>Shareholders' Funds</b>		<u><u>145,257</u></u>	<u><u>87,797</u></u>

## Little Acorn Cafe Limited

### BALANCE SHEET

as at 31 May 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Little Acorn Cafe 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,

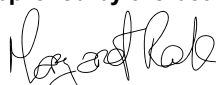
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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) I 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 small companies' regime.

**Approved by the board on 27 January 2026 and signed on its behalf by:**



**Margaret Roche**  
Director

# Little Acorn Cafe Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Little Acorn Cafe Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 683844. The registered office of the company is Market Square, Baltinglass, Wicklow which is also the principal place of business of the company. The company has two trades of income. Trade 1 is the provision of food and beverages in a comfortable and welcoming cafe environment. Trade 2 is a catering service for weddings and adhoc parties. 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### 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:

Land and buildings freehold	-	2.5% Straight line
Fixtures, fittings and equipment	-	15% Straight line

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. Stocks are determined on a first-in first-out basis. 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.

#### Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

# Little Acorn Cafe Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 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.

### Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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.

### Ordinary share capital

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

## 3. Turnover

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
<b>By Category:</b>		
Cafe Sales	678,624	663,585
Catering Sales	405,350	455,469
	<u>1,083,974</u>	<u>1,119,054</u>

The whole of the company's turnover is attributable to its market in Ireland and is derived from the principal activity of the provision of food and beverages in the hospitality industry.

	2025 €	2024 €
<b>4. Operating profit</b>		
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	10,063	9,070
Government grants received	(4,000)	-
	<u>6,063</u>	<u>9,070</u>
<b>5. Interest payable and similar expenses</b>		
	2025 €	2024 €
Interest	3,992	342
	<u>3,992</u>	<u>342</u>

**Little Acorn Cafe Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**6. Employees**

The average monthly number of employees, including director, during the financial year was 24, (2024 - 39).

	<b>2025 Number</b>	2024 Number
Employees	<b>24</b>	39

**7. Tangible assets**

	<b>Land and buildings freehold €</b>	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 June 2024	171,212	65,857	237,069
Additions	8,500	1,677	10,177
At 31 May 2025	<u>179,712</u>	<u>67,534</u>	<u>247,246</u>
<b>Depreciation</b>			
At 1 June 2024	-	18,149	18,149
Charge for the financial year	40	10,023	10,063
At 31 May 2025	<u>40</u>	<u>28,172</u>	<u>28,212</u>
<b>Net book value</b>			
At 31 May 2025	<u><b>179,672</b></u>	<u><b>39,362</b></u>	<u><b>219,034</b></u>
At 31 May 2024	<u>171,212</u>	<u>47,708</u>	<u>218,920</u>

**8. Stocks**

	<b>2025 €</b>	2024 €
Finished goods and goods for resale	<b>13,618</b>	18,159

The replacement cost of stock did not differ significantly from the figures shown.

**9. Debtors**

	<b>2025 €</b>	2024 €
Prepayments	<b>1,427</b>	1,784

**10. Creditors**  
**Amounts falling due within one year**

	<b>2025 €</b>	2024 €
Amounts owed to credit institutions	<b>15,113</b>	14,832
Trade creditors	<b>50,270</b>	50,866
Taxation	<b>17,311</b>	34,833
Director's current account (Note 16)	<b>6,293</b>	572
Other creditors	<b>9,404</b>	8,506
Accruals	<b>6,583</b>	5,256
	<u><b>104,974</b></u>	<u>114,865</u>

# Little Acorn Cafe Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

<b>11. Creditors</b>		<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>		€	€
Bank loan		<u>68,524</u>	<u>83,918</u>
<b>Loans</b>			
Repayable in one year or less, or on demand		<u>15,113</u>	<u>14,832</u>
Repayable between two and five years		<u>68,524</u>	<u>83,918</u>
		<u><b>83,637</b></u>	<u><b>98,750</b></u>

<b>12. Taxation</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Creditors:</b>			
VAT		<u>924</u>	<u>23,781</u>
Corporation tax		<u>9,356</u>	<u>1,780</u>
PAYE		<u>7,031</u>	<u>9,272</u>
		<u><b>17,311</b></u>	<u><b>34,833</b></u>

<b>13. Share capital</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary shares	100,000	€1.00 each	<u>100,000</u>
<b>Allotted, called up and fully paid</b>			
Ordinary shares	100	€1.00 each	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

		<b>Number Held</b>	
<b>Name</b>	<b>Class of Shares</b>	<b>At</b>	
		<b>31/05/25</b>	<b>01/06/24</b>
Margaret Roche	Ordinary shares	<u>100</u>	<u>100</u>

<b>14. Profit and loss account</b>		<b>2025</b>	<b>2024</b>
		€	€
At 1 June 2024		<u>87,697</u>	<u>48,012</u>
Profit for the financial year		<u>57,460</u>	<u>39,685</u>
At 31 May 2025		<u><b>145,157</b></u>	<u><b>87,697</b></u>

### 15. Capital commitments

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

**Little Acorn Cafe Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

<b>16. Director's remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<u><b>50,654</b></u>	<u>41,385</u>

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Margaret Roche	<u><b>6,293</b></u>	<u>572</u>

**17. Related party transactions**

Total compensation to key management personnel during the year ended 31st May 2025 was €50,654 (2024 - €41,385).

**18. Post-Balance Sheet Events**

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