

Company Number: 579536

**The Rolling Donut Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# The Rolling Donut Limited

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**The Rolling Donut Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Lisa Quinlan Aimee Quinlan
<b>Company Secretary</b>	Howlin O'Rourke Accountants Limited
<b>Company Number</b>	579536
<b>Registered Office</b>	Unit 3 Oak Road Oak Court Western Business Park Dublin 12 Ireland
<b>Business Address</b>	Unit 3, Oak Road Oak Court Western Business Park Dublin 12
<b>Accountants</b>	Howlin O'Rourke Accountants Limited T/a Howlin O'Rourke & Co Chartered Accountants 4 The Seapoint Building Clontarf Dublin 3

# **The Rolling Donut Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are 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.

### **Signed on behalf of the board**

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**Lisa Quinlan**  
**Director**

**14 January 2026**

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**Aimee Quinlan**  
**Director**

**14 January 2026**

**The Rolling Donut Limited**  
**BALANCE SHEET**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>358,858</u>	<u>336,837</u>
<b>Current Assets</b>			
Stocks	7	37,868	46,500
Debtors	8	295,776	223,860
Cash and cash equivalents		<u>415,726</u>	<u>309,466</u>
		<u>749,370</u>	<u>579,826</u>
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>(439,333)</u>	<u>(465,032)</u>
<b>Net Current Assets</b>		<u>310,037</u>	<u>114,794</u>
<b>Total Assets less Current Liabilities</b>		<u><u>668,895</u></u>	<u><u>451,631</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		120	120
Retained earnings		<u>668,775</u>	<u>451,511</u>
<b>Equity attributable to owners of the company</b>		<u><u>668,895</u></u>	<u><u>451,631</u></u>

# The Rolling Donut Limited

## BALANCE SHEET

as at 30 June 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.

We as Directors of The Rolling Donut 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 359 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 small companies' regime.

**Approved by the board on 14 January 2026 and signed on its behalf by:**

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**Lisa Quinlan**  
Director

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**Aimee Quinlan**  
Director

**The Rolling Donut Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	120	361,427	361,547
Profit for the financial year	-	90,084	90,084
<b>At 30 June 2024</b>	120	451,511	451,631
Profit for the financial year	-	217,264	217,264
<b>At 30 June 2025</b>	<b>120</b>	<b>668,775</b>	<b>668,895</b>

# The Rolling Donut Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

The Rolling Donut Limited is a company limited by shares incorporated in Ireland. Unit 3 Oak Road, Oak Court, Western Business Park, Dublin 12, Ireland is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 30 June 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. 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:

Short leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	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. Stockss 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.

#### 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.

# The Rolling Donut Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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.

### Ordinary share capital

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

### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>110,823</b>	102,189
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>658</b>	-
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 44, (2024 - 40).

### 6. Tangible assets

	Short leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 July 2024	-	753,674	156,151	909,825
Additions	6,000	126,844	-	132,844
Disposals	-	-	(111,651)	(111,651)
	<u>6,000</u>	<u>880,518</u>	<u>44,500</u>	<u>931,018</u>
At 30 June 2025				
<b>Depreciation</b>				
At 1 July 2024	-	470,577	102,411	572,988
Charge for the financial year	-	88,232	22,591	110,823
On disposals	-	-	(111,651)	(111,651)
	<u>-</u>	<u>558,809</u>	<u>13,351</u>	<u>572,160</u>
At 30 June 2025				
<b>Net book value</b>				
At 30 June 2025	<b>6,000</b>	<b>321,709</b>	<b>31,149</b>	<b>358,858</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2024	-	283,097	53,740	336,837
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# The Rolling Donut Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>7. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<u>37,868</u>	<u>46,500</u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>8. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	111,099	94,308
Amounts owed by group undertakings	761	376
Amounts owed by connected parties (Note 13)	48,843	46,670
Other debtors	73,210	62,117
Directors' current accounts	6,477	11,286
Prepayments	55,386	9,103
	<u>295,776</u>	<u>223,860</u>
<b>9. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade creditors	190,045	178,033
Amounts owed to group undertakings	20,000	115,000
Taxation	206,472	146,220
Other creditors	7,866	6,588
Accruals	14,950	19,191
	<u>439,333</u>	<u>465,032</u>
<b>10. Income Statement</b>	<b>2025</b>	2024
	€	€
At 1 July 2024	451,511	361,427
Profit for the financial year	217,264	90,084
At 30 June 2025	<u>668,775</u>	<u>451,511</u>
<b>11. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>12. Directors' remuneration</b>	<b>2025</b>	2024
	€	€
Remuneration	98,800	93,531
Pension contributions	27,500	24,000
	<u>126,300</u>	<u>117,531</u>

**The Rolling Donut Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

**13. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	<b>Balance 2025 €</b>	<b>Movement in year €</b>	<b>Balance 2024 €</b>	<b>Maximum in year €</b>
The Wildflower Cafe Limited	<b>38,962</b>	-	38,962	<b>111,866</b>
Easi Haul Traders Limited	<b>9,881</b>	<b>2,173</b>	7,708	<b>7,708</b>
	<b>48,843</b>	<b>2,173</b>	46,670	

Lisa Quinlan is a director of The Wildflower Café Limited and Easi Haul Traders Limited. Included in trade debtors are amounts of €14,388.77 relating to The Wildflower Café Limited, €4,758.76 relating to Easi Haul Traders Limited, and €89,161.44 relating to Very Berry Limited.

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

**14. Parent company**

The company regards Pitchway Limited as its parent company.

**15. Post-Balance Sheet Events**

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

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 14 January 2026.