

The Keep Coffee Limited
Abridged Financial Statements
Year ended 3rd May 2025

THE KEEP COFFEE LIMITED

Reports and unaudited financial statements

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THE KEEP COFFEE LIMITED

Balance Sheet as at 3rd May 2025 (abridged)

	Note	2025 €	2024 €
<u>Fixed Assets</u>			
Tangible assets		<u>85,031</u>	<u>84,210</u>
		85,031	84,210
<u>Current Assets</u>			
Stock		5,975	5,975
Cash at bank and in hand		<u>115,482</u>	<u>40,660</u>
		121,457	46,635
Creditors: amounts falling due within one year	3	(59,773)	(38,556)
Net current assets		61,684	8,079
Total assets less current liabilities		146,715	92,289
<u>Capital and Reserves</u>			
Called up share capital presented as equity		100	100
Profit and loss account	4	<u>146,615</u>	<u>92,189</u>
Total shareholders funds – all equity		<u>146,715</u>	<u>92,289</u>

We as the directors of The Keep Coffee Limited state that;

(a) These financial statements have been prepared in accordance with the Micro Companies Regime

(b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014”


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

(d) 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

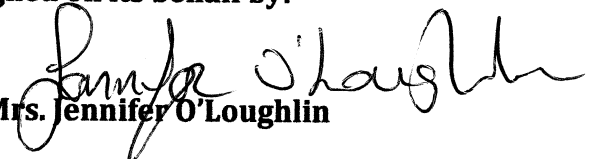
(e) We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a 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

(f) The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

Approved by the board on 15/01/20 and signed on its behalf by:


Mr. Declan O'Loughlin

Director


Mrs. Jennifer O'Loughlin
Secretary

THE KEEP COFFEE LIMITED

Notes to the Abridged Financial Statements for the year ended 3 May 2025

The Keep Coffee Limited is a company limited by shares incorporated in the Republic of Ireland. Glen, Kilsheelan, Clonmel, Co. Tipperary is the registered office, which is also the principal place of business of the company.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

1. 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 3rd May 2025 have been prepared in accordance with the micro companies regime.

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 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 period and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

THE KEEP COFFEE LIMITED

Notes to the Abridged Financial Statements for the year ended 3 May 2025

Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Equipment	12.5% Straight Line
Fixtures & shop fittings	12.5% Straight line
Motor Vehicles	12.5% 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.

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

THE KEEP COFFEE LIMITED**Notes to the Abridged Financial Statements for the year ended 3 May 2025****2. DIRECTORS CURRENT ACCOUNT TRANSACTIONS**

	2025	2024
	€	€
Funds due to Declan O Loughlin	5,444	5,444
Funds due to Jennifer O Loughlin	<u>29,681</u>	<u>0</u>
	<u>35,125</u>	<u>5,444</u>
Funds advanced to company during year by Director Jennifer O Loughlin amount to €29,681		

3. CREDITORS

	2025	2024
	€	€
Amounts falling due within one year	59,773	38,556
Amounts falling due after more than one year	<u>0</u>	<u>0</u>
	<u>59,773</u>	<u>38,556</u>

The company had no bank loans, leases or financial borrowings at year end.

4. APPROPRIATION OF PROFIT AND LOSS ACCOUNT

	€
Profit brought forward at 4 th May 2024	92,189
Profit for the financial year	<u>54,426</u>
Profit carried forward at 3 rd May 2025	<u>146,615</u>

THE KEEP COFFEE LIMITED

Notes to the Abridged Financial Statements for the year ended 3 May 2025

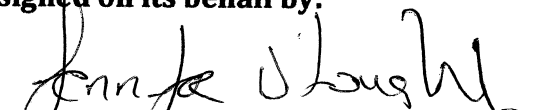
5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on 15/01/2026

Approved by the board on 15/01/26 and signed on its behalf by:


Mr. Declan O'Loughlin

Director


Mrs. Jennifer O'Loughlin

Secretary