

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: Woking Caterers Limited

Company Number: 776788


Financial Year: 18 November 2024 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement 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, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Sin Fatt Kong
Director



Ka Hei Sarah Chung
Secretary

6th March 2026

Woking Caterers Limited

Abridged Unaudited Financial Statements

**for the financial period from 18 November 2024 (date of incorporation) to 31
December 2025**

Woking Caterers Limited
CONTENTS

	Page
Statement of Financial Position	3 - 4
Notes to the Financial Statements	5 - 7

Woking Caterers Limited
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Tangible assets	6	<u>2,415</u>
Current Assets		
Stocks	7	1,200
Debtors	8	3,628
Cash at bank and in hand		<u>24,245</u>
		<u>29,073</u>
Creditors: amounts falling due within one year	9	<u>(8,876)</u>
Net Current Assets		<u>20,197</u>
Total Assets less Current Liabilities		<u><u>22,612</u></u>
Capital and Reserves		
Called up share capital presented as equity		3,161
Retained earnings	10	<u>19,451</u>
Shareholders' Funds		<u><u>22,612</u></u>

Woking Caterers Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

We as Directors of Woking Caterers 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) 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 period and of its profit or loss for such a financial period 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 micro companies' regime.

Approved by the board on 6th March 2026 and signed on its behalf by:

Sin Fatt Kong
Director



Ka Hei Sarah Chung
Director



Woking Caterers Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 November 2024 (date of incorporation) to 31 December 2025

1. General Information

Woking Caterers Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 776788. The registered office of the company is 34 Leaca Ard, Abbeylands, Ferrybank, Waterford, X91 T28Y, Ireland. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

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.

Woking Caterers Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 18 November 2024 (date of incorporation) to 31 December 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 13 month 14 days period from 18 November 2024 (date of incorporation) to 31 December 2025.

4. Operating profitDec 25
€**Operating profit is stated after charging/(crediting):**

Depreciation of tangible assets

345

Amortisation of Government grants

(4,000)

5. Employees

The average monthly number of employees, including directors, during the financial period was 6, (Nov 24 - 0).

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 18 November 2024	-	-
Additions	2,760	2,760
	<hr/>	<hr/>
At 31 December 2025	2,760	2,760
	<hr/>	<hr/>
Depreciation		
At 18 November 2024	-	-
Charge for the financial period	345	345
	<hr/>	<hr/>
At 31 December 2025	345	345
	<hr/>	<hr/>
Net book value		
At 31 December 2025	2,415	2,415
	<hr/> <hr/>	<hr/> <hr/>

Woking Caterers Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 18 November 2024 (date of incorporation) to 31 December 2025

7. Stocks	Dec 25
	€
Finished goods and goods for resale	<u>1,200</u>
The replacement cost of stock did not differ significantly from the figures shown.	
8. Debtors	Dec 25
	€
Trade debtors	1,207
Prepayments	2,421
	<u>3,628</u>
9. Creditors	Dec 25
Amounts falling due within one year	€
Taxation	8,574
Directors' current accounts	302
	<u>8,876</u>
10. Income Statement	
	Dec 25
	€
At 18 November 2024	-
Profit for the financial period	<u>19,451</u>
At 31 December 2025	<u>19,451</u>
11. Capital commitments	
The company had no material capital commitments at the financial period-ended 31 December 2025.	
12. Post-Balance Sheet Events	
There have been no significant events affecting the company since the financial period-end.	
13. Approval of financial statements	
The financial statements were approved and authorised for issue by the board of directors on <u>6 March 2026</u> .	