

Company registration number: 247591

Aljo Enterprises Limited

Abridged Financial Statements

For The Year Ended 30th April 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Aljo Enterprises Limited

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For The Year Ended 30th April 2025

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Aljo Enterprises Limited

Directors Responsibilities Statement

For The Year Ended 30th April 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 the law, the directors have elected to prepare the Financial Statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to 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 and then apply them consistently;
- make judgments 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 - 3 to 11:

- The director approves these statutory financial statements and confirms that he 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 Cronin Financial Limited, Chartered Accountants, the company's accounting records and provided all the information 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 year ended 30th April 2025.

On behalf of the board

Joseph O' Rorke
Director

Catherine O' Rorke
Director

Date: 8th December 2025

Aljo Enterprises Limited
Balance Sheet
For The Year Ended 30th April 2025

	<u>Note</u>	<u>2025</u>	<u>€</u>	<u>€</u>	<u>2024</u>	<u>€</u>	<u>€</u>
Fixed assets							
Tangible assets	4	2,013,339			2,013,655		
			2,013,339		2,013,655	2,013,655	
Current assets							
Stocks	5	11,625			15,483		
Debtors	6	631,330			631,236		
Cash at bank and in hand		41,474			27,791		
		684,429			674,510		
Creditors: amounts falling due within one year							
	7	(211,514)			(235,468)		
Net current assets							
			472,915			439,042	
Total assets less current liabilities							
			2,486,254			2,452,697	
Creditors: amounts falling due after more than one year							
	8		(127,533)			(163,805)	
Net assets							
			2,358,721			2,288,892	
Capital and reserves							
Called up share capital presented as equity			3			3	
Revaluation reserve			1,671,496			1,671,496	
Profit and loss account			687,222			617,393	
Shareholders funds							
			2,358,721			2,288,892	

These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

Aljo Enterprises Limited

Balance Sheet (Continued)

For The Year Ended 30th April 2025

We, as directors of Aljo Enterprises Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- 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 year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

These abridged financial statements were approved by the board of directors on 8th December 2025 and signed on behalf of the board by:

Joseph O' Rorke
Director

Catherine O' Rorke
Director

Date: 8th December 2025

Aljo Enterprises Limited
Notes To The Abridged Financial Statements

For The Year Ended 30th April 2025

1. Accounting policies and measurement bases

Aljo Enterprises Limited operates as a dine-in and take-away restaurant. The company's registered office is 1 Terenure Place, Dublin 6W. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 247591.

Basis of preparation

The Financial Statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Aljo Enterprises Limited

Notes To The Abridged Financial Statements (Continued)

For The Year Ended 30th April 2025

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) Current tax:

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax:

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

Tangible assets

(i) Cost:

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses.

The company previously adopted a policy of revaluing freehold premises and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses. The company has adopted the transition exemption under FRS 102 paragraph 35.10(d) and has elected to use the previous revaluation as deemed cost.

The difference between depreciation based on the deemed cost charged in the profit and loss account and the asset's original cost is transferred from revaluation reserve to retained earnings.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Aljo Enterprises Limited

Notes To The Abridged Financial Statements (Continued)

For The Year Ended 30th April 2025

Depreciation

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Fittings fixtures and equipment - 12.5%

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

Work In Progress is stated at the cost of expenses incurred, which are attributable to the provision of goods or services which have not yet been provided.

Aljo Enterprises Limited

Notes To The Abridged Financial Statements (Continued)

For The Year Ended 30th April 2025

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cashflows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Aljo Enterprises Limited

Notes To The Abridged Financial Statements (Continued)

For The Year Ended 30th April 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Cash flow exemption statement

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

2. Staff costs

The average number of persons employed by the company during the year, including the directors was 21 (2024: 20).

Aljo Enterprises Limited

Notes To The Abridged Financial Statements (Continued)

For The Year Ended 30th April 2025

3. Directors remuneration

Remuneration

	2025	2024
	€	€
Salary	76,168	72,330
Pension contributions to defined contribution plans	6,526	7,369
	82,694	79,699

	Joseph O' Rorke	Catherine O' Rorke	Total
Opening balance	46,514	-	46,514
Advances/(Repayments) by directors	10,702	-	10,702
Closing balance	57,216	-	57,216

Amounts owed to directors are unsecured, interest free and repayable on demand.

4. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 01/05/24	2,011,035	236,011	2,247,046
Additions	-	3,986	3,986
At 30/04/25	2,011,035	239,997	2,251,032
Depreciation			
At 01/05/24	-	233,391	233,391
Charge for the year	-	4,302	4,302
At 30/04/25	-	237,693	237,693
Net book value			
At 30/04/25	2,011,035	2,304	2,013,339
At 30/04/24	2,011,035	2,620	2,013,655

Aljo Enterprises Limited

Notes To The Abridged Financial Statements (Continued)

For The Year Ended 30th April 2025

5. Stocks		
	2025	2024
	€	€
Finished goods and goods for resale	11,625	15,483
	<u> </u>	<u> </u>
6. Debtors		
	2025	2024
	€	€
Other debtors	626,608	626,608
Prepayments	4,722	4,628
	<u> </u>	<u> </u>
	<u>631,330</u>	<u>631,236</u>
7. Creditors: amounts falling due within one year		
	2025	2024
	€	€
Amounts owed to credit institutions	49,900	49,900
Trade creditors	46,525	64,119
Other creditors including tax and social insurance	103,009	109,919
Accruals	12,080	11,530
	<u> </u>	<u> </u>
	<u>211,514</u>	<u>235,468</u>
8. Creditors: amounts falling due after more than one year		
	2025	2024
	€	€
Amounts owed to credit institutions	127,533	163,805
	<u> </u>	<u> </u>

9. Capital commitments

There were no capital commitments at the year ended 30th April 2025.

10. Contingent assets and liabilities

It is not anticipated that any material liabilities will arise from the contingent liabilities other than those provided for.

Aljo Enterprises Limited

Notes To The Abridged Financial Statements (Continued)

For The Year Ended 30th April 2025

11. Events after the end of the reporting period

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

12. Controlling party

Aljo Enterprises Limited is jointly controlled by Catherine O'Rourke (50%) and Joseph O'Rourke (50%).

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 8 December 2025.