

Company Number: 540045

**Cooks Food and Beverages Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025**

Cooks Food and Beverages Ltd
Contents

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 8

Cooks Food and Beverages Ltd
Directors and Other Information

Directors

Aiden Keegan (Appointed 29 April 2024)
Brendan Duigenan (Appointed 29 April 2024)
Maretha McVerry (Resigned 29 April 2024)
Joseph Anthony McVerry (Resigned 29 April 2024)

Company Secretary

Brendan Duigenan (Appointed 29 April 2024)
Joseph Anthony McVerry (Resigned 29 April 2024)

Company Number

540045

Registered Office and Business Address

58 Turret Road
Dublin 20
D20 EA26

Accountants

Gaule Bermingham & Co Ltd
T/A Gaule Bermingham & Co
Certified Public Accountants
61 O'Connell Street
Limerick

Cooks Food and Beverages Ltd
Directors' Responsibilities Statement
for the financial year ended 31 March 2025

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

"General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to Gaule Bermingham & Co Ltd, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board

Brendan Duigenan
Director

28 July 2025

Aiden Keegan
Director

28 July 2025

Cooks Food and Beverages Ltd
Balance Sheet
as at 31 March 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	100	2,070
Creditors: amounts falling due within one year	5	(3,307)	(3,307)
Net Current Liabilities		(3,207)	(1,237)
Total Assets less Current Liabilities		(3,207)	(1,237)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(3,307)	(1,337)
Equity attributable to owners of the company		(3,207)	(1,237)

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 Cooks Food and Beverages Ltd, 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 28 July 2025 and signed on its behalf by:

Brendan Duigenan
Director

Aiden Keegan
Director

Cooks Food and Beverages Ltd
Reconciliation of Shareholders' Funds
as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	-	100
Loss for the financial year	-	(1,337)	(1,337)
At 31 March 2024	100	(1,337)	(1,237)
Loss for the financial year	-	(1,970)	(1,970)
At 31 March 2025	100	(3,307)	(3,207)

Cooks Food and Beverages Ltd
Notes to the Abridged Financial Statements
for the financial year ended 31 March 2025

1. General Information

Cooks Food and Beverages Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is 58 Turret Road, Dublin 20, D20 EA26 which is also the principal place of business of the company. The principal activity of the company is the holding of Property Leases. 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 31 March 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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.

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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

Cooks Food and Beverages Ltd
Notes to the Abridged Financial Statements
for the financial year ended 31 March 2025

4. Debtors	2025	2024
	€	€
Amounts owed by group undertakings	-	1,970
Prepayments	100	100
	<u>100</u>	<u>2,070</u>
5. Creditors	2025	2024
Amounts falling due within one year	€	€
Accruals	3,307	3,307
	<u>3,307</u>	<u>3,307</u>
6. Income Statement		
	2025	2024
	€	€
At 1 April 2024	(1,337)	-
Loss for the financial year	(1,970)	(1,337)
	<u>(3,307)</u>	<u>(1,337)</u>
At 31 March 2025	<u>(3,307)</u>	<u>(1,337)</u>

7. Capital commitments

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

8. 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.

9. Parent and ultimate parent company

The company regards Esquires Coffee Houses Ireland Ltd as its parent company.

The company's ultimate parent undertaking is Cooks Coffee Company.

The address of Cooks Coffee Company is C/-VCFO, Level 1, 96 St Georges Bay Road, Parnell, Ireland. Cooks Coffee Company is regarded as both the controlling party and the ultimate controlling party.

The parent of the largest group in which the results are consolidated is Cooks Global Foods Ltd. Cooks Global Foods Ltd is registered in New Zealand.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 July 2025.