

Cabana Hub Cafe & Food Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director 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 director is 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 director is 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 Director's 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 which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms 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 director confirms that they have made available to BCHUB Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Rodrigo Prado
Director

31 December 2025

Cabana Hub Cafe & Food Limited**BALANCE SHEET**

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>58,631</u>	<u>62,731</u>
Current Assets			
Stocks	7	2,450	1,200
Debtors	8	34,395	35,735
Cash at bank and in hand		<u>106,085</u>	<u>74,484</u>
		<u>142,930</u>	<u>111,419</u>
Creditors: amounts falling due within one year	9	<u>(64,188)</u>	<u>(100,100)</u>
Net Current Assets		<u>78,742</u>	<u>11,319</u>
Total Assets less Current Liabilities		<u>137,373</u>	<u>74,050</u>
Creditors: amounts falling due after more than one year	10	<u>(10,386)</u>	<u>(23,340)</u>
Net Assets		<u><u>126,987</u></u>	<u><u>50,710</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	11	<u>126,887</u>	<u>50,610</u>
Shareholders' Funds		<u><u>126,987</u></u>	<u><u>50,710</u></u>

I as Director of Cabana Hub Cafe & Food 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) I 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 micro companies' regime.

Approved by the board on 31 December 2025 and signed on its behalf by:

Rodrigo Prado
Director

Cabana Hub Cafe & Food Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Cabana Hub Cafe & Food Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 694901. The registered office of the company is 12B, Railway Street, Co. Dublin, K32 DX22 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.

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 financial year ended 30 June 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 year, 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 hot food 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	-	12.50% Straight line
Motor vehicles	-	12.50 % 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. 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Cabana Hub Cafe & Food Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	13,000	11,888
Government grants received	(4,000)	-
	<u><u> </u></u>	<u><u> </u></u>

4. Interest payable and similar expenses	2025	2024
	€	€
Interest	5,761	6,995
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including director, during the financial year was 10, (2024 - 10).

	2025	2024
	Number	Number
Director	1	1
Staff	9	9
	<u><u> </u></u>	<u><u> </u></u>
	10	10

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 July 2024	74,104	20,997	95,101
Additions	-	8,900	8,900
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	74,104	29,897	104,001
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	24,495	7,875	32,370
Charge for the financial year	9,263	3,737	13,000
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	33,758	11,612	45,370
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	40,346	18,285	58,631
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	49,609	13,122	62,731
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	2,450	1,200
	<u><u> </u></u>	<u><u> </u></u>

The replacement cost of stock did not differ significantly from the figures shown.

Cabana Hub Cafe & Food Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

8. Debtors	2025	2024
	€	€
Trade debtors	8,508	9,848
Director's current account	25,887	25,887
	<u>34,395</u>	<u>35,735</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	18,715	29,210
Trade creditors	12,066	12,836
Taxation	21,909	43,765
Other creditors	11,498	14,289
	<u>64,188</u>	<u>100,100</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Loans	10,386	23,340
Loans		
Repayable in one year or less, or on demand	18,715	29,210
Repayable between one and two years	10,386	23,340
	<u>29,101</u>	<u>52,550</u>
11. Profit and loss account	2025	2024
	€	€
At 1 July 2024	50,610	25,039
Profit for the financial year	76,277	25,571
At 30 June 2025	<u>126,887</u>	<u>50,610</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 31 December 2025.