

Company Number: 479094

Vicar Catering Company Limited t/a Judge Roy Beans

Abridged Unaudited Financial Statements

for the financial year ended 31 March 2025

Vicar Catering Company Limited t/a Judge Roy Beans
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Vicar Catering Company Limited t/a Judge Roy Beans

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	831,950	872,400
Current Assets			
Stocks	7	29,729	29,266
Debtors	8	136,615	155,588
Cash and cash equivalents		306,200	348,884
		472,544	533,738
Creditors: amounts falling due within one year	9	(356,062)	(400,190)
Net Current Assets		116,482	133,548
Total Assets less Current Liabilities		948,432	1,005,948
Creditors: amounts falling due after more than one year	10	(378,389)	(436,763)
Net Assets		570,043	569,185
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		569,943	569,085
Equity attributable to owners of the company		570,043	569,185

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 Vicar Catering Company Limited t/a Judge Roy Beans, 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 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 5 January 2026 and signed on its behalf by:

Vivian Carroll
Director

Breda Kenny Carroll
Director

Vicar Catering Company Limited t/a Judge Roy Beans
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	552,864	552,964
Profit for the financial year	-	16,221	16,221
At 31 March 2024	100	569,085	569,185
Profit for the financial year	-	858	858
At 31 March 2025	100	569,943	570,043

Vicar Catering Company Limited t/a Judge Roy Beans

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Vicar Catering Company Limited t/a Judge Roy Beans is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 479094. The registered office of the company is Ashgrove, Kildangan, Co. Kildare. The principal activity of the company is the provision of catering services. 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 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 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.

Where consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from provision of services is recognised in the accounting period in which the services are rendered, and the outcome of the contract can be estimated reliability. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services provided.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line
Computer Equipment	-	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.

Vicar Catering Company Limited t/a Judge Roy Beans

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

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.

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 and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Government grants

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

Ordinary share capital

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

continued

Vicar Catering Company Limited t/a Judge Roy Beans

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3. Operating profit		2025	2024		
		€	€		
Operating profit is stated after charging/(crediting):					
Amortisation of intangible assets		972	-		
Depreciation of property, plant and equipment		173,809	173,203		
Government grants received		(12,298)	(12,428)		
Amortisation of Government grants		(14,000)	(8,279)		
		<u><u></u></u>	<u><u></u></u>		
4. Interest payable and similar expenses		2025	2024		
		€	€		
Interest		17,683	25,969		
		<u><u></u></u>	<u><u></u></u>		
5. Employees					
The average monthly number of employees, including directors, during the financial year was 46. (2024 - 48).					
6. Property, plant and equipment					
	Land and	Fixtures,	Motor	Computer	Total
	buildings	fittings and	vehicles	Equipment	
	freehold	equipment			
	€	€	€	€	€
Cost					
At 1 April 2024	753,863	371,709	63,442	17,927	1,206,941
Additions	-	21,909	-	-	21,909
At 31 March 2025	<u>753,863</u>	<u>393,618</u>	<u>63,442</u>	<u>17,927</u>	<u>1,228,850</u>
Depreciation					
At 1 April 2024	75,386	223,520	19,165	16,470	334,541
Charge for the financial year	15,077	37,988	7,930	1,364	62,359
At 31 March 2025	<u>90,463</u>	<u>261,508</u>	<u>27,095</u>	<u>17,834</u>	<u>396,900</u>
Net book value					
At 31 March 2025	<u>663,400</u>	<u>132,110</u>	<u>36,347</u>	<u>93</u>	<u>831,950</u>
At 31 March 2024	<u>678,477</u>	<u>148,189</u>	<u>44,277</u>	<u>1,457</u>	<u>872,400</u>
7. Stocks		2025	2024		
		€	€		
Finished goods and goods for resale		29,729	29,266		
		<u><u></u></u>	<u><u></u></u>		
The replacement cost of stock did not differ significantly from the figures shown.					
8. Debtors		2025	2024		
		€	€		
Trade debtors		35,875	42,717		
Other debtors		100,000	100,230		
Prepayments		740	12,641		
		<u><u></u></u>	<u><u></u></u>		
		136,615	155,588		

continued

Vicar Catering Company Limited t/a Judge Roy Beans NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	39,323	39,323
Net obligations under finance leases and hire purchase contracts	32,424	5,439
Trade creditors	78,965	111,569
Taxation	204,517	217,653
Directors' current accounts	580	-
Other creditors	-	2,527
Accruals	253	23,679
	356,062	400,190
	€	€
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	228,389	254,339
Other long term loan	150,000	150,000
Finance leases and hire purchase contracts	-	32,424
	378,389	436,763
	€	€
Loans		
Repayable in one year or less, or on demand	39,323	39,323
Repayable between one and two years	39,323	39,323
Repayable between two and five years	339,066	365,016
	417,712	443,662
	€	€
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	32,424	5,439
Repayable between one and five years	-	32,424
	32,424	37,863
	€	€
11. Income Statement	2025	2024
	€	€
At 1 April 2024	569,085	552,864
Profit for the financial year	858	16,221
At 31 March 2025	569,943	569,085
	€	€
12. Directors' remuneration	2025	2024
	€	€
Remuneration	79,475	85,834
Pension contributions	12,700	12,600
	92,175	98,434
	€	€

Vicar Catering Company Limited t/a Judge Roy Beans
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. Events After the End of the Reporting Period

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 of directors on 5 January 2026.