

**Company Number: 701322**

**RED TORCH GINGER SANDYFORD LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

# RED TORCH GINGER SANDYFORD LIMITED

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**RED TORCH GINGER SANDYFORD LIMITED  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Damon Crowe Eamonn Crowe Gary Walsh Roisin Crowe
<b>Company Secretary</b>	Damon Crowe
<b>Company Number</b>	701322
<b>Registered Office</b>	21 Upper Mount Street Dublin 2
<b>Business Address</b>	The Chase Building Carmanhall Sandyford Dublin 18
<b>Accountants</b>	Kieran Ryan & Co. Chartered Accountants and Statutory Audit Firm 20 Upper Mount Street Dublin 2
<b>Bankers</b>	Bank of Ireland Kill O' The Grange Blackrock Co. Dublin
<b>Solicitors</b>	Gleeson McGrath Baldwin 29 Anglesea Street Dublin 2

**RED TORCH GINGER SANDYFORD LIMITED**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 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.

**RED TORCH GINGER SANDYFORD LIMITED  
DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity 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 Kieran Ryan & Co., Chartered Accountants and Statutory Audit Firm, 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 30 April 2025."

**Signed on behalf of the board:**



Damon Crowe  
Director



Eamonn Crowe  
Director

Date: 26 March 2026

**RED TORCH GINGER SANDYFORD LIMITED**

**ACCOUNTANTS REPORT  
TO THE BOARD OF DIRECTORS ON THE COMPILATION OF THE UNAUDITED ABRIDGED  
FINANCIAL STATEMENTS OF RED TORCH GINGER SANDYFORD LIMITED  
FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 7 to 13 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>.

This report is made solely to the Board of Directors of Red Torch Ginger Sandyford Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Red Torch Ginger Sandyford Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Red Torch Ginger Sandyford Limited. You consider that Red Torch Ginger Sandyford Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Red Torch Ginger Sandyford Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

  
Kieran Ryan & Co.

Chartered Accountants and Statutory Audit Firm  
20 Upper Mount Street  
Dublin 2

Date: 26 March 2026

**RED TORCH GINGER SANDYFORD LIMITED**  
**BALANCE SHEET**  
**AS AT 30 APRIL 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>81,607</u>	<u>102,928</u>
<b>Current Assets</b>			
Stocks	6	28,747	30,000
Debtors	7	36,585	49,966
Cash and cash equivalents		<u>54,756</u>	<u>38,579</u>
		120,088	118,545
<b>Creditors: amounts falling due within one year</b>	8	<u>(502,305)</u>	<u>(508,569)</u>
<b>Net Current Liabilities</b>		<u>(382,217)</u>	<u>(390,024)</u>
<b>Net Liabilities</b>		<u>(300,610)</u>	<u>(287,096)</u>
<b>Capital and Reserves</b>			
Called-up share capital presented as equity		100	100
Retained earnings		<u>(300,710)</u>	<u>(287,196)</u>
<b>Equity attributable to owners of the company</b>		<u>(300,610)</u>	<u>(287,096)</u>


**RED TORCH GINGER SANDYFORD LIMITED**  
**BALANCE SHEET**  
**AS AT 30 APRIL 2025**

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 Red Torch Ginger Sandyford 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 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 26 MARCH 2026 and signed on its behalf by:



Damon Crowe  
**Director**



Eamonn Crowe  
**Director**

**RED TORCH GINGER SANDYFORD LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 30 APRIL 2025**

	Called-up share capital €	Retained earnings €	Total €
<b>At 1 May 2023</b>	100	(232,243)	(232,143)
Loss for the financial year	-	(54,953)	(54,953)
<b>At 30 April 2024</b>	100	(287,196)	(287,096)
Loss for the financial year	-	(13,514)	(13,514)
<b>At 30 April 2025</b>	100	(300,710)	(300,610)

**RED TORCH GINGER SANDYFORD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**1. General Information**

Red Torch Ginger Sandyford Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 701322. The registered office of the company is 21 Upper Mount Street, Dublin 2. The principal activity of the company is to operate a restaurant in Sandyford, Dublin 18. 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 April 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 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	-	15% 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.

**RED TORCH GINGER SANDYFORD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

**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.

**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 Balance Sheet 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 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.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

<b>3. Operating loss</b>	2025 €	2024 €
<b>Operating loss is stated after charging/(crediting):</b>		
Depreciation of tangible assets	23,041	22,864
Government grants received	(14,000)	-
	23,041	22,864

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 16 (2024 - 15).

**RED TORCH GINGER SANDYFORD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

<b>5. Tangible assets</b>		Fixtures, fittings and equipment €
<b>Cost</b>		
At 1 May 2024		152,773
Additions		1,720
		<u>154,493</u>
At 30 April 2025		
<b>Depreciation</b>		
At 1 May 2024		49,845
Charge for the financial year		23,041
		<u>72,886</u>
At 30 April 2025		
<b>Net book value</b>		
At 30 April 2025		<u>81,607</u>
At 30 April 2024		<u>102,928</u>
<b>6. Stocks</b>	2025	2024
	€	€
Finished goods and goods for resale	<u>28,747</u>	<u>30,000</u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>7. Debtors</b>	2025	2024
	€	€
Trade debtors	3,188	694
Sundry debtors	190	190
Taxation	1,512	2,433
Prepayments	31,695	46,649
	<u>36,585</u>	<u>49,966</u>
<b>8. Creditors</b>	2025	2024
<b>Amounts falling due within one year</b>	€	€
Trade creditors	72,149	72,407
Amounts owed to group undertakings	386,985	388,466
Taxation	10,232	8,011
Other creditors	1,990	(2,379)
Accruals	24,404	42,064
Deferred income	6,545	-
	<u>502,305</u>	<u>508,569</u>

**RED TORCH GINGER SANDYFORD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**9. Income Statement**

	2025	2024
	€	€
At 1 May 2024	(287,196)	(232,243)
Loss for the financial year	(13,514)	(54,953)
	(300,710)	(287,196)
At 30 April 2025		

**10. Capital commitments**

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

**11. Directors' remuneration**

	2025	2024
	€	€
Remuneration	25,239	12,721
	25,239	12,721

**12. Related party transactions**

Menston Investments Limited owns 60% of Red Torch Ginger Sandyford Limited.

Red Torch Ginger Sandyford Limited owed Menston Investments Limited €386,985 at 30 April 2025 (€388,466 at 30 April 2024). The loan is non-interest bearing and payable on demand.

**13. Parent company**

The company regards Menston Investments Limited as its parent company.

**14. Post-Balance Sheet Events**

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 26 March 2026.