

Registration number 672461

The Ennis Food Emporium Limited
Abridged accounts
for the period ended 31st August 2025

The Ennis Food Emporium Limited

Company information

Directors	Mr. Ronan McGuinness Mr. Fionn McGuinness
Secretary	Mr. Ronan McGuinness
Company number	672461
Registered office	Furnacetown, Feakle, Co.Clare.
Accountants	Halpin & Associates, Certified Public Accountants, Lahinch Road, Ennis, Co. Clare.
Bankers	Bank of Ireland, Ennis, Co.Clare

The Ennis Food Emporium Limited

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(Annexed to 2026 Annual Return)

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The Ennis Food Emporium Limited

**Directors' report
for the period ended 31st August 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

Directors Secretary and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/08/25	31/08/24
Mr. Ronan McGuinness	51	51
Mr. Fionn McGuinness	49	49

The Ennis Food Emporium Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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.
- 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 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 and 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 as set out on pages 3 to 6 :

- 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 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 Halpin & Associates , Certified Public Accountants, all the company's accounting records and provided all the information necessary for all 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 period ended 31st August 2025.

On behalf of the board

Mr. Ronan McGuinness

Secretary

Date : 9 January 2026

Mr. Fionn McGuinness

Director

Date : 9 January 2026

The Ennis Food Emporium Limited

**Abridged balance sheet
as at 31st August**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	2		83,210		93,394
Current assets					
Stocks & WIP		10,000		10,152	
Debtors	3	6,284		13,777	
Cash at bank and in hand		1,414		3,119	
		17,698		27,048	
Creditors: amounts falling due within one year	4	(74,616)		(94,300)	
Net current liabilities			(56,918)		(67,252)
Net assets			26,292		26,142
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			26,192		26,042
Shareholders' funds			26,292		26,142

We, as Directors of The Ennis Food Emporium Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359, as appropriate, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

Mr. Ronan McGuinness

Secretary

Date : 9 January 2026

Mr. Fionn McGuinness

Director

Date : 9 January 2026

The notes on pages 4 to 6 form an integral part of these financial statements.

The Ennis Food Emporium Limited

Notes to the abridged financial statements for the period ended 31st August 2025

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

Functional Currency

The functional currency of the financial statements is the euro.

1.2. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

1.3. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

The Ennis Food Emporium Limited

**Notes to the abridged financial statements
for the period ended 31st August 2025**

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1.5. Directors' emoluments	2025	2024
	€	€
Remuneration and other emoluments	62,017	41,664
 2. Fixed assets		Tangible fixed assets
		€
Cost		
At 1 September 2024		115,153
Additions		5,285
At 31 August 2025		120,438
Depreciation		
At 1 September 2024		21,760
Charge for year		10,406
At 31 August 2025		32,166
Net book values		
At 31 August 2025		83,210
At 31 August 2024		93,392
 3. Debtors	2025	2024
	€	€
Trade Debtors	4,092	4,694
Other Debtors	100	100
VAT repayments	-	6,378
Prepayments and accrued income	2,092	2,605
	6,284	13,777

The Ennis Food Emporium Limited

**Notes to the abridged financial statements
for the period ended 31st August 2025**

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4. Creditors: amounts falling due within one year	2025	2024
	€	€
Loan Account	14,917	26,623
Net obligations under finance leases and hire purchase contracts	21,943	30,377
Trade creditors	33,650	33,943
Corporation tax	22	1,526
PAYE and social welfare	2,716	1,831
VAT	1,368	-
	74,616	94,300

5. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1.00 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

6. Approval of financial statements

The financial statements were approved by the Board on 9 January 2026 and signed on its behalf by

Mr. Ronan McGuinness

Secretary

Mr. Fionn McGuinness

Director