

THE ART OF COFFEE TRAILER LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

Company Number: 630572

THE ART OF COFFEE TRAILER LIMITED
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THE ART OF COFFEE TRAILER LIMITED
DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 JULY 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 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 director must not approve the financial statements unless they is 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 is 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

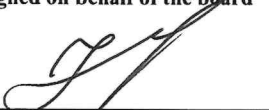
In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 has made available to Strata Financial, 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 31 July 2025."

Signed on behalf of the board



Taras Culjovschi
Director

20 November 2025

THE ART OF COFFEE TRAILER LIMITED
BALANCE SHEET
AS AT 31 JULY 2025

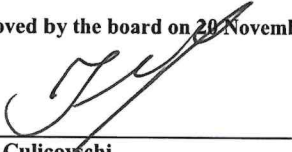
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	7,591	14,291
Current Assets			
Stocks	6	395	900
Debtors	7	2,803	3,054
Cash and cash equivalents		4,249	6,021
		7,447	9,975
Creditors: amounts falling due within one year	8	(8,145)	(9,588)
Net Current (Liabilities)/Assets		(698)	387
Total Assets less Current Liabilities		6,893	14,678
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		6,793	14,578
Equity attributable to owners of the company		6,893	14,678

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.

I as Director of The Art of Coffee Trailer 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 small companies' regime.

Approved by the board on 29 November 2025 and signed on its behalf by:


 Taras Culicoyschi
 Director

THE ART OF COFFEE TRAILER LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 31 JULY 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	100	17,480	17,580
Loss for the financial year	-	(2,902)	(2,902)
At 31 July 2024	100	14,578	14,678
Loss for the financial year	-	(7,785)	(7,785)
At 31 July 2025	100	6,793	6,893

THE ART OF COFFEE TRAILER LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

1. GENERAL INFORMATION

The Art of Coffee Trailer Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 630572. The registered office of the company is 14 Margaret Kennedy Road, Donore Avenue, Dublin 8, D08 V8NH, Ireland. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 31 July 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 measured as the fair value of the consideration received or receivable, exclusive of trade discounts and value added tax. Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. 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:

Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment if events or changes in circumstances indicate the carrying value may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. If the recoverable amount of the asset is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect remaining estimated useful economic life and residual value.

Stocks

Stocks are valued at the lower of cost and net realisable value. 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.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its net realisable value and an impairment charge is recognised in the profit and loss account.

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THE ART OF COFFEE TRAILER LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

Trade and other debtors

Trade and other debtors are initially recognised at transaction price 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.

Ordinary share capital

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

3.	OPERATING LOSS	2025	
		€	2024
			€
	Operating loss is stated after charging:		
	Depreciation of tangible assets	6,960	7,192
		<u> </u>	<u> </u>

4. EMPLOYEES

The average monthly number of employees, including director, during the financial year was 4, (2024 - 4).

5. TANGIBLE ASSETS

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 August 2024	6,193	1,715	29,358	37,266
Additions	-	260	-	260
	<u>6,193</u>	<u>1,975</u>	<u>29,358</u>	<u>37,526</u>
At 31 July 2025				
At 1 August 2024	3,840	1,519	17,616	22,975
Charge for the financial year	929	159	5,872	6,960
	<u>4,769</u>	<u>1,678</u>	<u>23,488</u>	<u>29,935</u>
At 31 July 2025				
Net book value				
At 31 July 2025	<u>1,424</u>	<u>297</u>	<u>5,870</u>	<u>7,591</u>
At 31 July 2024	<u>2,353</u>	<u>196</u>	<u>11,742</u>	<u>14,291</u>

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THE ART OF COFFEE TRAILER LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

6. STOCKS	2025	2024
	€	€
Finished goods and goods for resale	<u>395</u>	<u>900</u>
7. DEBTORS	2025	2024
	€	€
Prepayments	<u>2,803</u>	<u>3,054</u>
8. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Trade creditors	3,332	5,580
Taxation	2,263	2,008
Accruals	<u>2,550</u>	<u>2,000</u>
	<u>8,145</u>	<u>9,588</u>
9. DETAILS OF CREDITORS		
Security given in respect of creditors		
1. A debenture held by Ulster Bank Ireland.		
2. An assignment of Life Policy held by Ulster Bank Ireland.		
10. INCOME STATEMENT	2025	2024
	€	€
At 1 August 2024	14,578	17,480
Loss for the financial year	<u>(7,785)</u>	<u>(2,902)</u>
At 31 July 2025	<u>6,793</u>	<u>14,578</u>
11. CAPITAL COMMITMENTS		
The company had no material capital commitments at the financial year-ended 31 July 2025.		
12. DIRECTOR'S REMUNERATION	2025	2024
	€	€
Remuneration	<u>13,000</u>	<u>10,400</u>
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 20 November 2025.		