

Company Number: 631660

Honkaku Sushi & Thai Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Honkaku Sushi & Thai Limited

CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 6

Honkaku Sushi & Thai Limited

STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	11,756	17,330
Current Assets			
Stocks	6	15,000	15,000
Debtors	7	46,918	46,755
Cash at bank and in hand		36,177	32,496
		98,095	94,251
Creditors: amounts falling due within one year	8	(7,723)	(11,002)
Net Current Assets		90,372	83,249
Total Assets less Current Liabilities		102,128	100,579
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	102,028	100,479
Shareholders' Funds		102,128	100,579

We as Directors of Honkaku Sushi & Thai 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) 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 micro companies' regime.

Approved by the board on 20 November 2025 and signed on its behalf by:



Jinyi Chen
 Director



QiJie Chen
 Director

Honkaku Sushi & Thai Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Honkaku Sushi & Thai Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 631660. The registered office of the company is 189 Kimmage Road Lower, Dublin 6W 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 31 July 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 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:

Short leasehold property	-	33.33% Straight line
Fixtures, fittings and 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.

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.

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.

Honkaku Sushi & Thai Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 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 Statement of Financial Position date.

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:		
Depreciation of tangible assets	6,574	14,781
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 8, (2024 - 8).

	2025	2024
	Number	Number
Directors	2	2
Employee	6	6
	<u> </u>	<u> </u>
	8	8
	<u> </u>	<u> </u>

5. Tangible assets

	Short leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 August 2024	50,000	51,589	101,589
Additions	-	1,000	1,000
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2025	50,000	52,589	102,589
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 August 2024	50,000	34,259	84,259
Charge for the financial year	-	6,574	6,574
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2025	50,000	40,833	90,833
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 July 2025	-	11,756	11,756
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2024	-	17,330	17,330
	<u> </u>	<u> </u>	<u> </u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	15,000	15,000
	<u> </u>	<u> </u>

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

Honkaku Sushi & Thai Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

7. Debtors	2025	2024
	€	€
Other debtors	46,000	46,000
Taxation	163	-
Prepayments	755	755
	46,918	46,755
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	-	2,712
Taxation	5,303	2,922
Other creditors	-	2,948
Accruals	2,420	2,420
	7,723	11,002
9. Income Statement	2025	2024
	€	€
At 1 August 2024	100,479	98,523
Profit for the financial year	1,549	1,956
At 31 July 2025	102,028	100,479

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 November 2025.