

FINE FRANKS LIMITED
UNADUTIED ANNUAL FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

Registration number: 631963



FINE FRANKS LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

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FINE FRANKS LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

DIRECTOR Colin Franks

SECRETARY Shea Franks

REGISTERED OFFICE 14 Springfield Court, Youghal, Co Cork

BANKERS AIB
Maynooth
Co Kildare

SOLICITOR Donal P Quinn & Co

COMPANY REGISTRATION NUMBER 631963



FINE FRANKS LIMITED
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	Notes	31 December 2024	31 December 2025
		€	€
CURRENT ASSETS			
Trade and Other Receivables	3	553,361	548,788
Cash and cash equivalents	4	547	145,961
		553,907	694,750
 CURRENT LIABILITIES			
Trade and Other Payables	5	649,115	835,928
		649,115	835,928
 NET ASSETS			
		(95,208)	(141,178)
 CAPITAL AND RESERVES			
Called-up share capital	6	120	120
Retained Earnings		(95,328)	(141,298)
 SHAREHOLDER'S FUNDS			
		(95,208)	(141,178)



FINE FRANKS LIMITED

**REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025**

We the directors of Fine Franks Limited state that;

- (a) These financial statements have been prepared in accordance with the micro companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014”
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- (d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (e) 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 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
- (f) The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

On behalf of the board



Colin Franks

Date:

FINE FRANKS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

Fine Franks Limited ('the company') is a limited liability company incorporated in the Republic of Ireland with registered number 631963. The address of its registered office is 83 Carlton Village, Golf Links Road, Youghal, Co Cork.

2. SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the Companies Act 2014.

TRADE AND OTHER RECEIVABLES

Trade and other receivables are recognised and measured at transaction price less any impairment. They are subsequently recognised at amortised cost.

The Company's trade receivables do not contain a significant financing component, therefore the 'simplified approach' is used to calculate the expected credit losses. The resulting loss is not material and hence has no impact on the financial statements.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within current liabilities in the statement of the financial position.

CREDITORS AND TRADE AND OTHER PAYABLES

Trade and other payables are measured at transaction price less discounts received.

FOREIGN CURRENCIES

The functional and presentation currency of the company is Euro. Transactions denominated in foreign currencies are translated into Euro using the foreign exchange rates prevailing on the dates of the transaction. Assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling at the statement of financial position date. Any resulting profits or losses are dealt with in the statement of comprehensive income.

TAXATION

Corporation tax is provided for on taxable profits at the current attributable rates. The Company takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes. The Company has adopted International Accounting Standard No. 12 "Income Taxes". Accordingly, deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date. Deferred tax is not recognised on permanent differences. Deferred tax assets are recognised to the extent that they are regarded as recoverable. They are regarded as recoverable to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable profits from which the future reversal of the underlying timing differences can be deducted.



FINE FRANKS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025**

3. TRADE AND OTHER RECEIVABLES

	31 December 2024	31 December 2025
	€	€
Amounts due from loans	553,361	548,788
	<u>553,361</u>	<u>548,788</u>

4. CASH AND CASH EQUIVALENTS

	31 December 2024	31 December 2025
	€	€
Cash on Euro deposit account with banks	416	78,871
Cash on foreign currency accounts with bank	131	67,090
	<u>547</u>	<u>145,961</u>

5. CREDITORS AND TRADE AND OTHER PAYABLES

	31 December 2024	31 December 2025
	€	€
Shareholders loans	468,469	430,528
Corporation Tax	0	0
Trade payables	180,646	405,400
	<u>649,115</u>	<u>835,928</u>



FINE FRANKS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
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6. SHARE CAPITAL

	Ordinary Shares of €1 each €
Authorised:	
Value	1,000,000
Number	<u>1,000,000</u>
Allotted, called-up and fully paid:	
Value	120
Number	<u>120</u>

7. DIVIDEND DISTRIBUTION

There was no dividend paid out for the period ended 31 December 2025 to ordinary shareholders of the Company.

