



Company Number: 515481

Applecrumble and Fish Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Applecrumble and Fish Limited

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Applecrumble and Fish Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

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.

Signed on behalf of the board

Marcin Skudlarski
Director

17 November 2025

Lee Sim
Director

17 November 2025

Applecrumble and Fish Limited

STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	238,234	269,079
Current Assets			
Inventories	7	133,006	101,976
Receivables	8	366,134	625,055
Cash and cash equivalents		1,173	10,276
		500,313	737,307
Payables: amounts falling due within one year	9	(568,320)	(687,250)
Net Current (Liabilities)/Assets		(68,007)	50,057
Total Assets less Current Liabilities		170,227	319,136
Payables:			
amounts falling due after more than one year	10	(113,614)	(111,039)
Provisions for liabilities	11	(8,313)	(751)
Net Assets		48,300	207,346
Equity			
Called up share capital presented as equity		101	101
Retained earnings		48,199	207,245
Equity attributable to owners of the company		48,300	207,346

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 Applecrumble and Fish 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 small companies' regime.

Approved by the board on 17 November 2025 and signed on its behalf by:

Marcin Skudlarski
Director

Lee Sim
Director

Applecrumble and Fish Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Applecrumble and Fish Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 515481. The registered office of the company is 95 Lagan Road, Dublin Industrial Estate, Glasnevin, Dublin 11. The Principal Activity of the company is catering. 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 year ended 28 February 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.

Revenue

Revenue represents the total invoices issued by the company during the year, excluding Value Added Tax.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Reducing Balance
Motor vehicles	-	20% Reducing Balance

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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories 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.

Applecrumble and Fish Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

Trade and other receivables

Trade and other receivables 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 Statement of Financial Position bank overdrafts are shown within Payables.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other payables

Trade and other payables 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 Statement of Financial Position 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 Statement of Financial Position date.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	34,773	39,364
Profit on foreign currencies	(214)	(427)
	<u> </u>	<u> </u>
4. Finance costs	2025	2024
	€	€
Interest	7,057	11,078
	<u> </u>	<u> </u>
5. Employees		

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 15).

Applecrumble and Fish Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

6. Property, plant and equipment

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 March 2024	486,999	32,936	519,935
Additions	3,928	-	3,928
	<u>490,927</u>	<u>32,936</u>	<u>523,863</u>
Depreciation			
At 1 March 2024	226,550	24,306	250,856
Charge for the financial year	33,047	1,726	34,773
	<u>259,597</u>	<u>26,032</u>	<u>285,629</u>
Carrying amount			
At 28 February 2025	<u>231,330</u>	<u>6,904</u>	<u>238,234</u>
At 29 February 2024	<u>260,449</u>	<u>8,630</u>	<u>269,079</u>

7. Inventories

	2025 €	2024 €
Finished goods and goods for resale	<u>133,006</u>	<u>101,976</u>

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

8. Receivables

	2025 €	2024 €
Trade receivables	195,225	278,847
Amounts owed by connected parties (Note 14)	131,732	278,177
Other debtors	1,045	-
Directors' current accounts (Note 13)	-	1
Taxation	21,407	30,027
Prepayments	16,725	38,003
	<u>366,134</u>	<u>625,055</u>

9. Payables

Amounts falling due within one year	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	43,980	51,742
Trade payables	222,726	176,981
Amounts owed to connected parties (Note 14)	244,651	442,140
Taxation	7,521	9,887
Accruals	49,442	6,500
	<u>568,320</u>	<u>687,250</u>

Applecrumble and Fish Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

10. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	45,150	-
Finance leases and hire purchase contracts	55,886	98,461
Directors' loan accounts (Note 13)	12,578	12,578
	<u>113,614</u>	<u>111,039</u>
Loans		
Repayable between one and two years	<u>45,150</u>	<u>-</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	43,980	51,742
Repayable between one and five years	55,886	98,461
	<u>99,866</u>	<u>150,203</u>
11. Provisions for liabilities		
The amounts provided for deferred taxation are analysed below:		
	Capital allowances	Total
		Total
	€	€
		2025
		2024
		€
At financial year start	751	751
Charged to profit and loss	7,562	7,562
	<u>8,313</u>	<u>8,313</u>
At financial year end	<u>8,313</u>	<u>751</u>
12. Income Statement		
	2025	2024
	€	€
At 1 March 2024	207,245	28,051
(Loss)/profit for the financial year	(159,046)	179,194
	<u>48,199</u>	<u>207,245</u>
At 28 February 2025	<u>48,199</u>	<u>207,245</u>
13. Directors' remuneration and transactions	2025	2024
	€	€
Directors' remuneration		
Remuneration	<u>106,600</u>	<u>88,831</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Marcin Skudlarski	<u>12,578</u>	<u>12,578</u>

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14. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Lisboa Natas Limited	-	(128,615)	128,615	-
Leafshire Limited	131,732	(17,830)	149,562	-
	<u>131,732</u>	<u>(146,445)</u>	<u>278,177</u>	

The following amounts are due to other connected parties:

	2025 €	2024 €
A Pint of Plain Limited	39,486	36,975
Iskasinc Limited	882	882
Pintxo Pincho Limited	141,259	141,259
Noyfield Limited	14,455	14,455
Ibericos Limited	48,394	48,394
Chistora Limited	175	175
Trusted Investments Limited	-	200,000
	<u>244,651</u>	<u>442,140</u>

Net balances with other connected parties:

	2025 €	2024 €
A Pint of Plain Limited	(39,486)	(36,975)
Iskasinc Limited	(882)	(882)
Pintxo Pincho Limited	(141,259)	(141,259)
Noyfield Limited	(14,455)	(14,455)
Ibericos Limited	(48,394)	(48,394)
Chistora Limited	(175)	(175)
Trusted Investments Limited	-	(200,000)
Lisboa Natas Limited	-	128,615
Leafshire Limited	131,732	149,562
	<u>(112,919)</u>	<u>(163,963)</u>

These companies are connected by common directors and shareholders.

15. Events After the End of the Reporting Period

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 November 2025.