

**Registration Number 557082**

**D4 Asian Street Foods Limited**

**Abridged accounts**

**for the year ended 30 April 2025**

## **D4 Asian Street Foods Limited**

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## **D4 Asian Street Foods Limited**

### **Directors and other information**

Director	Raymond McGonagle
Secretary	Aoife McGonagle
Company number	557082
Registered office	Unit 1 Garden City Shopping Centre Ashbourne Co. Meath
Accountants	Jonathan Carr & Company Chartered Accountants Garden City Shopping Centre Ashbourne Co. Meath
Business address	North Street Swords Co. Dublin
Bankers	Bank Of Ireland Omega House Collinstown Cross Co. Dublin

## **D4 Asian Street Foods Limited**

### **Statement of Directors' Responsibilities**

The directors are responsible for preparing the annual report and the statutory 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 director to prepare statutory financial statements for each financial year, which give a true and fair view of the state of affairs of the assets, liabilities and financial position of the company, as at the end of the financial year, and the profit or loss of the company 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 statutory 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 director are responsible for ensuring 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 and enable them to ensure the the statutory 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 4 to 9 :

- 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 Jonathan Carr & Company , Chartered 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 year ended 30th April 2025.

On behalf of the board

**Raymond McGonagle**  
**Director**

**Date: 11th March 2026**

**D4 Asian Street Foods Limited**

**Accountants' report to the Director on the  
unaudited financial statements of D4 Asian Street Foods Limited**

In accordance with the engagement letter dated 1 July 2025, and in order to assist you to fulfil your duties under the Companies Acts 1963 to 2009, we have compiled the financial statements of the company which comprise the balance sheet, the cash flow statement and the related notes from the books of account and information and explanations you have given to us.

This report is made to the Company's Director, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 30 April 2025 your duty to ensure that the company has kept proper books of accounts and to prepare financial statements that give a true and fair view under the Companies Acts 1963 to 2009. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Jonathan Carr & Company**  
**Chartered Accountants**

**11 March 2026**

**Garden City Shopping Centre**  
**Ashbourne**  
**Co. Meath**

**D4 Asian Street Foods Limited**

**Abridged balance sheet  
as at 30 April 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Intangible assets	4		828		1,653
Tangible assets	4		8,273		12,171
			9,101		13,824
<b>Current assets</b>					
Stocks		7,800		9,500	
Debtors & prepayments		644		185	
Cash at bank and in hand		24,597		25,339	
		33,041		35,024	
<b>Creditors: amounts falling due within one year</b>	5	(209,872)		(243,824)	
<b>Net current liabilities</b>			(176,831)		(208,800)
<b>Total assets less current liabilities</b>			(167,730)		(194,976)
<b>Creditors: amounts falling due after more than one year</b>			(192,446)		(185,801)
<b>Deficiency of assets</b>			(360,176)		(380,777)
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss account			(360,276)		(380,877)
<b>Equity shareholders' funds</b>			(360,176)		(380,777)

We as directors of D4 Asian Street Foods 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 is complied with; c) No notice under subsection (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 statutory 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 statutory financial statements so far as they are applicable to the company.

#### **D4 Asian Street Foods Limited**

e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on 11 March 2026 and signed on its behalf by

**Raymond McGonagle**  
**Director**

## **D4 Asian Street Foods Limited**

### **Notes to the abridged financial statements for the year ended 30 April 2025**

#### **1. Statement of 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.

##### **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). This is the first year in which the financial statements have been prepared under FRS 102.

##### **1.2. Tangible fixed assets and depreciation**

###### **Depreciation**

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

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	15% Straight Line

##### **1.3. 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.

##### **1.4. Stock**

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

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

## D4 Asian Street Foods Limited

### Notes to the abridged financial statements for the year ended 30 April 2025

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#### 1.5. Trademarks

Trademarks are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 10 years.

#### 1.6. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

#### 1.7. Taxation

The charge to taxation is based on profit for the year.

#### 2.1. Director's emoluments

	2025	2024
	€	€
Remuneration and other emoluments	26,000	48,000

#### *Directors Loans*

	2025
Opening balance	183,171 Cr
Investment by director	9,275
Repayment to directors	-
Closing balance	192,446 Cr

## D4 Asian Street Foods Limited

### Notes to the abridged financial statements for the year ended 30 April 2025

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#### 3. Director and secretary and their interests

The director who served during the year and their interest in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/04/25</b>	<b>01/05/24</b>
	<b>or date of appointment</b>	
Raymond McGonagle	50	50
<b>Company Secretary</b>		
Aoife McGonagle	-	-

	<b>Intangible assets</b>	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>4. Fixed assets</b>			
<b>Cost</b>			
At 1 May 2024	8,253	66,204	74,457
Disposals	-	(33,058)	(33,058)
At 30 April 2025	8,253	33,146	41,399
<b>Depreciation and Provision for diminution in value</b>			
At 1 May 2024	6,600	48,979	55,579
On disposals	-	(26,448)	(26,448)
Charge for year	825	2,342	3,167
At 30 April 2025	7,425	24,873	32,298
<b>Net book values</b>			
At 30 April 2025	828	8,273	9,101
At 30 April 2024	1,653	17,225	18,878

## D4 Asian Street Foods Limited

### Notes to the abridged financial statements for the year ended 30 April 2025

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<b>5. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Creditors include the following:		
VAT	97,381	101,844
PAYE/PRSI	14,640	41,208
	<u>          </u>	<u>          </u>
<b>6. Share capital</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

#### 7. Going concern

The directors consider the company to be a going concern based on the following: a) The company has returned to profitability, b) Sufficient cash flow for the foreseeable future, c) Ongoing directors support.

#### 8. Approval of financial statements

The financial statements were approved by the Board on 11 March 2026 and signed on its behalf by

Raymond McGonagle  
Director