

Company registration number: 580852

**Voici Operations Ltd
Trading as Voici Creperie & Wine Bar
Unaudited abridged financial statements
for the financial year ended 30 April 2025**

Voici Operations Ltd

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Voici Operations Ltd

Directors and other information

Directors	Mr Patrick Molony Mr Redmond Kennedy
Secretary	Mr Redmond Kennedy
Company number	580852
Registered office	Voici 1a Rathgar Road Dublin 6
Business address	1a Rathgar Road Dublin 6
Accountant	Dermot Deegan & Company 14 North Street Business Park North Street Swords Co Dublin
Bankers	AIB Bank 40-42 Ranelagh Dublin 6

Voici Operations Ltd

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Mr. Patrick Molony
Director



Mr. Redmond Kennedy
Director

Voici Operations Ltd

**Balance sheet
As at 30 April 2025**

	2025		2024	
	€	€	€	€
Current assets	54,224		-	
Prepayments and accrued income	<u>100</u>		<u>100</u>	
		54,324		100
Creditors: amounts falling due within one year		<u>(331,892)</u>		<u>(373,448)</u>
Net current liabilities		<u>(277,568)</u>		<u>(373,348)</u>
Total assets less current liabilities		(277,568)		(373,348)
Creditors: amounts falling due after more than one year		(49,740)		-
Accruals and deferred income		(11,473)		(9,427)
Net liabilities		<u><u>(338,781)</u></u>		<u><u>(382,775)</u></u>
Capital and reserves		<u><u>(338,781)</u></u>		<u><u>(382,775)</u></u>

We, as directors of Voici Operations Ltd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.


Voici Operations Ltd

**Balance sheet (continued)
As at 30 April 2025**

These abridged financial statements were approved by the board of directors on 2 April 2026 and signed on behalf of the board by:



Mr Patrick Molony
Director



Mr Redmond Kennedy
Director

Voici Operations Ltd

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Voici, 1a Rathgar Road, Dublin 6.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The directors have prepared the financial statements on the going concern basis, which assumes the company will continue to operational existence for the foreseeable future. During the year under review the company returned a net profit of €51,146 (2024: net loss of €189) and as at 30th April 2025 the company had a deficiency of liabilities over assets of €331,308 (2024: €382,775) which has been funded in part by directors loans totalling €84,300 as at 30th April 2025. These conditions indicate the existence of a material uncertainty which may cast doubt over the company's ability to continue as a going concern and therefore the company may be unable to realise its assets and discharge its liabilities in the normal course of business. The company is dependent on the continued support of its creditors, in particular the Revenue Commissioners with whom a long term arrangement is in place to pay the company's tax liabilities. The directors have reviewed the trading of the company since April 2025 and have implemented measures to increase profitability and address the company's debts.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Voici Operations Ltd

Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(382,874)	(382,686)
Profit/(loss) for the financial year	43,993	(189)
At the end of the financial year	(338,881)	(382,875)