

**Company registration number: 715588**

**GOD'S COFFEE LIMITED**

**Unaudited abridged financial statements**

**for the financial year ended 31st March 2025**

# GOD'S COFFEE LIMITED

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## GOD'S COFFEE LIMITED

### Directors and other information

**Director** Garreth O Donnell

**Secretary** Cheryl McLeod

**Company number** 715588

**Registered office** Brackluin  
Annascaul  
Co. Kerry

**Business address** Brackluin  
Annascaul  
Co. Kerry

**Bankers** Bank of Ireland  
Castle Street  
Tralee  
Co. Kerry

## **GOD'S COFFEE LIMITED**

### **Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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.

**On behalf of the board:**

**Garreth O Donnell**  
**Director**

**Date: 29 January 2026**

**GOD'S COFFEE LIMITED**

**Balance sheet  
As at 31st March 2025**

	<b>2025</b>	2024
	€	€
Fixed assets	<u>3,328</u>	<u>4,160</u>
Current assets	1,350	4,137
Creditors: amounts falling due within one year	<u>(10,983)</u>	<u>(10,683)</u>
<b>Net current liabilities</b>	<u>(9,633)</u>	<u>(6,546)</u>
<b>Total assets less current liabilities</b>	(6,305)	(2,386)
Accruals and deferred income	(300)	(300)
<b>Net liabilities</b>	<u>(6,605)</u>	<u>(2,686)</u>
<b>Reserves</b>	<u>(6,605)</u>	<u>(2,686)</u>

I, as director of GOD'S COFFEE 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 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) 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.

These abridged financial statements were approved by the director of the company on 29/01/26 and signed by:

**Garreth O Donnell**  
Director

## GOD'S COFFEE LIMITED

### Notes to the abridged financial statements Financial year ended 31st March 2025

#### 1. Reporting entity and control

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Brackluin, Annascaul, Co. Kerry. The company is trading in the sale of Coffee products. The company is controlled by Garreth O Donnell.

#### 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 going concern basis and in accordance with the historical cost basis. 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the Micro Companies Regime in accordance with section 280E of the Act and FRS 105.

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

##### Tangible assets

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

##### 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:

Motor vehicles	- 20%	reducing balance
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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.

##### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## GOD'S COFFEE LIMITED

### Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### **Financial instruments**

##### ***Cash and cash equivalents***

Cash consists of cash on hand and demand deposits.

##### ***Other financial liabilities***

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

#### **4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	(2,786)	(481)
Loss for the financial year	(3,919)	(2,305)
<b>At the end of the financial year</b>	<u>(6,705)</u>	<u>(2,786)</u>