

**Registration Number 690592**

**Hype Coffee Company Limited**  
**Abridged Unaudited Financial Statements**  
**for the year ended 31st May 2025**

**Hype Coffee Company Limited**

**Company Information**

<b>Directors</b>	Neil Maguire Paul Maguire
<b>Secretary</b>	Neil Maguire
<b>Company Number</b>	690592
<b>Registered Office</b>	Quarterdeck Workspace Ferry Terminal Dun Laoghaire Co Dublin

## Hype Coffee Company Limited

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**Hype Coffee Company Limited**

**Statement of Directors' Responsibilities and Declaration on Unaudited Financial Statements  
for the year ended 31st May 2025**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (FRS 102) giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014. In preparing these financial statements the directors are required to:

- select suitable accounting policies 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 and 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.

On behalf of the board of directors



**Neil Maguire  
Director**



**Paul Maguire  
Director**

**Hype Coffee Company Limited**

**Directors' Declaration on Unaudited Financial Statements  
for the year ended 31st May 2025**

In relation to the financial statements as set out on pages 3 to 6.

- 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available the company's accounting records and provided all the information necessary for 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 31st May 2025.

**On behalf of the Board**

  
Neil Maguire

  
Paul Maguire

) Directors

**Hype Coffee Company Limited**

**Abridged Balance Sheet  
as at 31st May 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Current Assets</b>					
Cash at bank and in hand		100		100	
		<u>100</u>		<u>100</u>	
<b>Net Current Assets</b>			<u>100</u>		<u>100</u>
<b>Total Assets Less Current Liabilities</b>					
			<u>100</u>		<u>100</u>
<b>Capital and Reserves</b>					
Called up share capital	3		<u>100</u>		<u>100</u>
<b>Shareholders' Funds</b>			<u>100</u>		<u>100</u>

We, as directors of Hype Coffee Company 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 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) we acknowledge the company's obligation 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 period and of its profit or loss for such a period 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 of the 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 Section 353 Companies Act 2014.

The financial statements were approved and authorised for issue by the Board on 10 March 2026 and signed on its behalf by

  
Neil Maguire  
Director

  
Paul Maguire  
Director

## Hype Coffee Company Ltd

### Notes to the Abridged Unaudited Financial Statements for the year ended 31st May 2025

#### 1 General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Hype Coffee Company Limited for the year ended 31st May 2025.

Hype Coffee Company Limited is a private company limited by shares, incorporated and registered in the Republic of Ireland (690592). The Registered Office is Quarterdeck Workspace, Ferry Terminal, Dun Laoghaire, Co Dublin. The nature of the company's operations and its principal activities are set out in the Directors' Report.

The unaudited financial statements have been prepared in accordance with FRS 102, applying Section 1A of that standard.

#### 1.1. Currency

The financial statements have been presented in the Euro currency (€) 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.

#### 2.1. Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention, (as modified by the revaluation of certain tangible fixed assets). The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the small company regime in accordance with Section 280C of the Act and Section 1A of FRS102.

#### 2.2. Cash Flow Statement

The company has taken advantage of the exemption in FRS102, applying section 1A of that Standard, from the requirement to produce a cashflow statement because it is a small company.

#### 2.3. Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

#### 2.4. Trade and other debtors

Trade and other debtors are recognised initially at transaction price unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Hype Coffee Company Ltd

Notes to the Abridged Unaudited Financial Statements  
for the year ended 31st May 2025

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**2.5. Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**2.6. Taxation**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Deferred taxation is accounted for in respect of all timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

**2.7. Going Concern**

The accounts are prepared on a going concern basis which assumes that the company will continue in existence for the foreseeable future with no intention to liquidate or significantly curtail its activities in the next 12 months. The directors are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis.

**2.8. Share Capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

<b>3. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Allotted, called up and fully paid equity</b>		
-100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>
	<u><u>100</u></u>	<u><u>100</u></u>

**4. Transactions with directors**

**Directors and their Interests**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>2025</b>	<b>2024</b>
Neil Maguire	50	50
Paul Maguire	50	50
	<u>50</u>	<u>50</u>
	<u><u>50</u></u>	<u><u>50</u></u>

There have been no changes to the shareholding between the 31st May 2025 and the date of signing the financial statements.

**Hype Coffee Company Ltd**

**Notes to the Abridged Unaudited Financial Statements  
for the year ended 31st May 2025**

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**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 10th March 2026.