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Molloys Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Director's Responsibility Statement
Balance Sheet
Statement of Changes in Equity
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Molloys Catering Limited
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Molloys Catering Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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" 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.

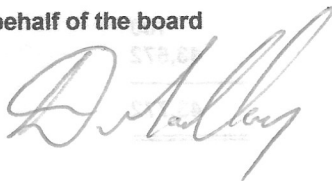
In preparing these financial statements, the directors are required to:

- 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

Eric Molloy
Director



Caroline Molloy
Director

Date: Caroline molloy

Molloys Catering Limited

BALANCE SHEET

as at 30 April 2025

Molloys Catering Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 April 2025

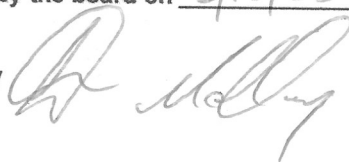
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	43,572	29,736
Current Assets			
Stocks	8	7,000	4,500
Debtors	9	5,203	4,899
Cash and cash equivalents		43,054	28,136
		<u>55,257</u>	<u>37,535</u>
Creditors: amounts falling due within one year	10	(33,734)	(19,441)
Net Current Assets		<u>21,523</u>	<u>18,094</u>
Total Assets less Current Liabilities		<u>65,095</u>	<u>47,830</u>
Creditors:			
amounts falling due after more than one year	11	(21,323)	(6,827)
Net Assets		<u>43,772</u>	<u>41,003</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		43,672	40,903
Equity attributable to owners of the company		<u>43,772</u>	<u>41,003</u>

We as Directors of Molloys Catering Limited, state that -

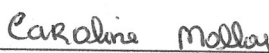
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served 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 3/10/25 and signed on its behalf by:

Eric Molloy
Director



Caroline Molloy
Director



Molloys Catering Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	30,719	30,819
Profit for the financial year	-	10,184	10,184
At 30 April 2024	100	40,903	41,003
Profit for the financial year	-	2,769	2,769
At 30 April 2025	100	43,672	43,772

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102. The Financial Reporting Standards applicable to the UK and Republic of Ireland (FRS 102)

FRS 102 requires the company to prepare its financial statements on a going concern basis unless it is clear that the company is not a going concern. The financial statements have been prepared on a going concern basis. The company has no knowledge of any material uncertainties that may cast doubt on its ability to continue as a going concern for the foreseeable future.

The company is a limited liability company as defined by section 1(2) of the Companies Act 2014. The company is a public company as defined by section 1(2) of the Companies Act 2014. The company is a company limited by shares as defined by section 1(2) of the Companies Act 2014.

The company has elected to prepare its financial statements in accordance with FRS 102. The company has elected to prepare its financial statements in accordance with FRS 102. The company has elected to prepare its financial statements in accordance with FRS 102.

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Molloys Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Molloys Catering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 716693. The registered office of the company is 21 Owendoher Grove, Ballyboden Road, Dublin 16 which is also the principal place of business of the company. Catering Services
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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 15% Straight line

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

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Stocks

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

Molloys Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Trade and other debtors

Trade and other debtors 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Balance Sheet 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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3.	Operating profit	2025	2024
		€	€
	Operating profit is stated after charging:		
	Depreciation of tangible assets	7,196	3,558
	Operating lease rentals		
	- Plant and machinery	10,300	9,146
		<u><u> </u></u>	<u><u> </u></u>
4.	Interest payable and similar expenses	2025	2024
		€	€
	Interest	810	-
		<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2024 - 6).

Molloys Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

6. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 0.00% (2024 - 12.50%) (Note 6 (b))	-	1,338

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2025 €	2024 €
Profit taxable at 0.00%	2,769	11,522
Profit before tax		
multiplied by the standard rate of corporation tax in the Republic of Ireland at 0.00% (2024 - 12.50%)	-	1,440
Effects of:		
Depreciation in excess of capital allowances for period	-	(102)
Total tax charge for the financial year (Note 6 (a))	-	1,338

No charge to tax arises due to tax losses incurred.

7. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 May 2024	-	34,570	34,570
Additions	14,950	6,082	21,032
At 30 April 2025	14,950	40,652	55,602
Depreciation			
At 1 May 2024	192	4,642	4,834
Charge for the financial year	3,182	4,014	7,196
At 30 April 2025	3,374	8,656	12,030
Net book value			
At 30 April 2025	11,576	31,996	43,572
At 30 April 2024	(192)	29,928	29,736

8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	7,000	4,500

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

Molloys Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Debtors	2025	2024
	€	€
Trade debtors	3,865	2,073
Taxation	1,338	2,826
	<u>5,203</u>	<u>4,899</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	15,798	10,996
Taxation	16,499	8,445
Other creditors	1,437	-
	<u>33,734</u>	<u>19,441</u>
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	14,496	-
Directors' loan accounts	6,827	6,827
	<u>21,323</u>	<u>6,827</u>
Loans		
Repayable between one and two years	<u>(14,496)</u>	<u>-</u>
12. Income Statement		
	2025	2024
	€	€
At 1 May 2024	40,903	30,719
Profit for the financial year	2,769	10,184
At 30 April 2025	<u>43,672</u>	<u>40,903</u>
13. Financial commitments		
All leases are Cancellable at short notice		
14. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
15. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	<u>46,750</u>	<u>46,000</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Eric Molloy	<u>6,827</u>	<u>6,827</u>

Molloys Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

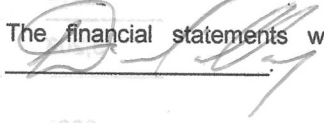
for the financial year ended 30 April 2025

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on



10.	Amounts falling due within one year	12,798	10,798
	Trade creditors	18,492	8,448
	Taxation	1,437	
	Other creditors	33,734	18,441
11.	Amounts falling due after more than one year	2028	2024
	Directors' loan accounts	14,498	8,837
	Bank loan	6,837	8,837
	Loans	21,335	8,837
	Reserves payable within one and two years	(14,498)	
12.	Income Statement	5028	5024
	Profit for the financial year	40,903	30,750
	At 30 April 2025	2,769	10,184
	At 30 April 2024	43,673	40,903
13.	Financial commitments		
	All leases are cancellable at short notice		
14.	Capital commitments		
	The company had no material capital commitments at the financial year-ended 30 April 2025.		
15.	Directors' remuneration and transactions	5028	5024
	Remuneration	48,760	40,000
	The following amounts are repayable to the directors:	5028	5024
	Director's loan accounts	6,837	8,837