

Registration Number: 691265

Coolboy Kitchens Limited
Abridged Financial Statements
For The Year Ended 30th April 2025

Lynwood Resources
Chartered Accountants



Coolboy Kitchens Limited

Contents

	Page
Directors' responsibilities statement	2
Directors' declaration on unaudited financial statements	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements	6 - 10

Directors' Responsibilities Statement

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 year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 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 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 and enable the financial statements to be audited. 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 11:

- 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 to Lynwood Resources, Chartered Accountants 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 30th April 2025.

On behalf of the board

Trevor Byrne
Director

Gemma Moore
Director

Dated: January 22nd 2026

Dated: January 22nd 2026

Balance Sheet as at 30th April 2025

	Note	2025 €	2024 €
Fixed Assets			
Tangible Assets	4	1,743	2,372
Intangible Assets	5	18,020	36,039
		<u>19,763</u>	<u>38,411</u>
Current Assets			
Debtors	6	117,121	100,271
Cash at Bank and in Hand		522,567	351,948
		<u>639,688</u>	<u>452,219</u>
Creditors: Amounts Falling Due Within One Year		<u>(194,400)</u>	<u>(182,910)</u>
Net Current Assets / (Liabilities)		445,288	269,309
		<u>445,288</u>	<u>269,309</u>
Total Assets Less Current Liabilities		<u>465,051</u>	<u>307,720</u>
Capital and Reserves			
Called Up Share Capital	7	100	100
Profit and Loss Account		464,951	307,620
Equity Shareholder's Funds		<u>465,051</u>	<u>307,720</u>

We, as Directors of Coolboy Kitchens 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 is complied with,

Balance Sheet as at 30th April 2025 - continued

(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 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 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.

(e) the company has relied on the specified exemption contained in Section 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 Section 353 Companies Act 2014.

On behalf of the Board:

Trevor Byrne
Director

Gemma Moore
Director

Dated: January 22nd 2026

Dated: January 22nd 2026

**Notes to the Abridged Financial Statements
For the year ended 30th April 2025**

1 Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in respect of the company's financial statements.

1.1 Accounting Convention

The financial statements are prepared under the historical cost convention. The company has taken advantage of the exemption in FRS 1 from the requirement to produce a cashflow statement because it is a small company.

1.2 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3 Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

1.4 Tangible Fixed Assets and Depreciation

Tangible fixed assets are recorded at historic cost. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery – 20% per annum on a straight line basis

1.5 Goodwill

Goodwill represents the excess of consideration paid for the acquisition of shares in associates and joint ventures over the fair value of the identifiable assets and liabilities.

Goodwill is amortised to the profit and loss account on a straight line basis over its estimated useful life. The estimated useful lives of goodwill on acquired businesses are up to 5 years. Useful life is determined by reference to the period over which the values of the underlying businesses are expected to exceed the values of their identifiable net assets.

**Notes to the Financial Statements
For the Year Ended 30th April 2025 – Continued**

Goodwill is reviewed for impairment at the end of the first full financial year following acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

1.6 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 balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognized in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

**Notes to the Abridged Financial Statements
For the Year Ended 30th April 2025 – Continued**

2 Employees

Number of Employees

	2025	2024
	Number	Number
The average monthly number of employees (including the directors) during the year were:	4	4

Employment Costs

	2025	2024
	€	€
Wage and salaries	115,362	87,165
Employer's PRSI	7,179	6,571
	7,179	6,571

3 Directors' Emoluments and Transactions

	2025	2024
	€	€
Remuneration and other benefits	58,833	55,155

Directors Loans

	2025	2024
	€	€
Opening balance	94,627	94,627
Advances from director	0	0
Repaid to director	(1,134)	0
Closing balance	93,493	94,627

**Notes to the Abridged Financial Statements
For the Year Ended 30th April 2025 – Continued**

4 Tangible Fixed Assets

	Office Equipment	Plant & Machinery	Total €
Cost			
At 1 st May 2024	528	3,303	3,831
Additions	0	226	226
At 30th April 2025	528	3,529	4,057
Depreciation			
At 1 st May 2024	279	1,180	1,459
Charge for the Year	176	679	855
At 30th April 2025	455	1,859	2,314
Net Book Values			
At 30th April 2025	73	1,670	1,743
At 1 st May 2024	249	2,123	2,372
	Office Equipment	Plant & Machinery	Total €
Cost			
At 1 st May 2022	528	2,876	3,404
Additions	0	427	427
At 30th April 2024	528	3,303	3,831
Depreciation			
At 1 st May 2022	103	555	658
Charge for the Year	176	625	801
At 30th April 2024	279	1,180	1,459
Net Book Values			
At 30th April 2024	249	2,123	2,372
At 1 st May 2022	425	2,321	2,747

**Notes to the Abridged Financial Statements
For the Year Ended 30th April 2025 – Continued**

5 Intangible Fixed Assets

	Goodwill	Total €
Cost		
At 1 st May 2024	90,099	90,099
Additions	0	0
At 30th April 2025	90,099	90,099
Amortisation		
At 1 st May 2024	54,060	54,060
Charge for the Year	18,019	18,019
At 30th April 2025	72,079	72,079
Net Book Values		
At 30th April 2025	18,020	18,020
At 1 st May 2024	36,039	36,039
	Goodwill	Total €
Cost		
At 1 st May 2023	90,099	90,099
Additions	0	0
At 30th April 2024	90,099	90,099
Amortisation		
At 1 st May 2022	36,040	36,040
Charge for the Year	18,020	18,020
At 30th April 2024	54,060	54,060
Net Book Values		
At 30th April 2024	36,039	36,039
At 1 st May 2023	54,059	54,059

**Notes to the Abridged Financial Statements
For the Year Ended 30th April 2025 – Continued**

6 Debtors

	2025	2024
	€	€
Trade Debtors	57,586	56,264
RCT Refund Receivable	34,627	26,414
VAT Refund Receivable	24,908	17,593
	117,121	100,271

7 Share Capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of €1 each	1,000,000	1,000,000
Allotted, called up and fully paid		
100 Ordinary shares of €1 each	100	100

8 Directors and Secretaries Interests

The director's and secretary's interests in the company at the beginning and end of the year were as follows:

	Ordinary Shares	
	2025	2024
Gemma Moore	0	0
Trevor Byrne	100	100

9 General Information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is Unit 7, Kish Business Park, Arklow, Co. Wicklow, Ireland and its company registration number is 691265. The principal activity of the company is the supply and fitting of kitchens.

10 Approval of Financial Statements

The Financial Statements were approved by the board on January 22nd 2026.