

Company Number: 614011

Premier S & F Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Premier S & F Catering Limited
CONTENTS

	Page
Director's Responsibilities Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 8

Premier S & F Catering Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that law, the director 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", applying Section 1A of that Standard, 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 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 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that he has made available to Francis Brophy & Company, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Florian Sala
Director

Date: 4 August 2025

Premier S & F Catering Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	<u>44,096</u>	<u>55,165</u>
Current Assets			
Inventories	6	4,200	4,200
Receivables	7	31,323	34,334
Cash and cash equivalents		<u>165,437</u>	<u>140,849</u>
		<u>200,960</u>	<u>179,383</u>
Payables: amounts falling due within one year	8	<u>(47,931)</u>	<u>(45,276)</u>
Net Current Assets		<u>153,029</u>	<u>134,107</u>
Total Assets less Current Liabilities		<u>197,125</u>	<u>189,272</u>
Equity			
Called up share capital presented as equity		100	100
Retained earnings		<u>197,025</u>	<u>189,172</u>
Equity attributable to owners of the company		<u>197,125</u>	<u>189,272</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Director's of Premier S & F 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 4 August 2025 and signed on its behalf by:

Florian Sala
Director

Premier S & F Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Premier S & F Catering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 614011. The registered office of the company is 4 Birchdale Park, Kinsealy, Co. Dublin which is also the principal place of business of the company. The company is engaged in Restaurants and Mobile Food Service Activities, and is based in Dublin. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Revenue

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

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	5 years
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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.

Inventories

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

Trade and other receivables

Trade and other receivables 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.

Trade and other payables

Trade and other payables 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.

Premier S & F Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 Statement of Financial Position 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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

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 property, plant and equipment	11,868	1,962
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 11, (2024 - 6).

	2025	2024
	Number	Number
Directors	1	1
Employees	10	5
	<u> </u>	<u> </u>
	11	6
	<u> </u>	<u> </u>

Premier S & F Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

5. Property, plant and equipment

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 May 2024	107,299	107,299
Additions	799	799
	<hr/>	<hr/>
At 30 April 2025	108,098	108,098
	<hr/>	<hr/>
Depreciation		
At 1 May 2024	52,134	52,134
Charge for the financial year	11,868	11,868
	<hr/>	<hr/>
At 30 April 2025	64,002	64,002
	<hr/>	<hr/>
Carrying amount		
At 30 April 2025	44,096	44,096
	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2024	55,165	55,165
	<hr/> <hr/>	<hr/> <hr/>

6. Inventories

	2025 €	2024 €
Finished goods and goods for resale	4,200	4,200
	<hr/> <hr/>	<hr/> <hr/>

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

7. Receivables

	2025 €	2024 €
Trade receivables	-	2,321
Other debtors	16,165	16,165
Director's current account (Note 11)	-	1,268
Prepayments	15,158	14,580
	<hr/>	<hr/>
	31,323	34,334
	<hr/> <hr/>	<hr/> <hr/>

8. Payables
Amounts falling due within one year

	2025 €	2024 €
Trade payables	8,170	23,351
Taxation	20,524	10,607
Director's current account (Note 11)	12,237	-
Accruals	7,000	11,318
	<hr/>	<hr/>
	47,931	45,276
	<hr/> <hr/>	<hr/> <hr/>

Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount, or how much of it is included in stocks.

Premier S & F Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Income Statement

	2025 €	2024 €
At 1 May 2024	189,172	174,098
Profit for the financial year	7,853	15,074
At 30 April 2025	197,025	189,172

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

11. Director's remuneration and transactions

	2025 €	2024 €
Director's remuneration		
Remuneration	11,581	12,877
Pension contributions	7,020	6,108
	18,601	18,985

As permitted by the Companies Act 2014 the following interest free loans were made to the director:

	Balance at 30/04/25 €	Advances €	Repayments €	Amounts waived in year €	Balance at 30/04/24 €
Florian Sala	(12,237)	-	(13,505)	-	1,268

Value of the above arrangements with director expressed as a percentage of the company's net assets;

	01/05/24 0.67%	30/04/25 (6.21)%	01/05/23 13.14%	30/04/24 0.67%
Florian Sala				

The following amounts are repayable to the director:

	2025 €	2024 €
Florian Sala	12,237	-

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 August 2025.