

**Registration number 698877**

**J & F Cafe Catering Limited**

**Abridged accounts**

**for the period ended 30 June 2024**

# **J & F Cafe Catering Limited**

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**(Annexed to the 2023 Annual Return)**

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## **J & F Cafe Catering Limited**

### **Company information**

<b>Directors</b>	Fatima Haloui Hughes John Hughes
<b>Secretary</b>	John Hughes
<b>Company number</b>	698877
<b>Registered office</b>	Unit 15 Merchant Square, Lower Market Street Ennis, Co.Clare.
<b>Accountants</b>	Halpin & Associates Lahinch Road Ennis, Co. Clare.

**J & F Cafe Catering Limited**

**Directors' report  
for the period ended 30 June 2024**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014

**Directors and Secretary's interests in Shares of the Company**

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

**Ordinary shares  
30/06/24**

John Hughes	50
Fatima Haloui Hughes	50

## **J & F Cafe Catering Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the financial statements in accordance with the applicable law and Generally Accepted Practice in Ireland, including the Accounting Standards issued by Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently
- make judgements and 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.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 5:

- 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 judgements underlying them. They have 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 Halpin & Associates all the company's accounting records and provided all the information necessary for all 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 period ended 30th June 2024.

### **On behalf of the board**

**John Hughes**

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**Director**

**Date : 17th February 2025**

**Fatima Haloui Hughes**

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**Director**

**Date : 17th February 2025**

## J & F Cafe Catering Limited

### Abridged balance sheet

as at 30th June

	Notes	2024 €	2024 €	2023 €	2023 €
Tangible assets	2		991		1,190
<b>Current assets</b>					
Debtors		100		100	
Cash at bank and in hand		2,253		753	
		<u>2,353</u>		<u>100</u>	
<b>Creditors: amounts falling due within one year</b>					
		<u>(11,683)</u>		<u>(6,041)</u>	
<b>Net current Assets</b>			<u>(9,330)</u>		<u>(5,941)</u>
<b>Total assets less current liabilities</b>					
			<u>(8,339)</u>		<u>(4,751)</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			(8,439)		(4,098)
<b>Shareholders' funds</b>			<u>8,539</u>		<u>4,198</u>

We, as Directors of J & F Cafe Catering Limited, state that:

(a) the company is availing itself of the audit exemption ( and the exemption shall be expressed to be "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 section 358 or 359, as appropriate, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 its profit or loss for such a year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with the section 353 Companies Act 2014.

### On behalf of the board

**John Hughes**

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**Director**

**Date: 17th February 2025**

**Fatima Haloui Hughes**

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**Director**

**3Date: 17th February 2025**

## J & F Cafe Catering Limited

### Notes to the abridged financial statements for the period ended 30 June 2024

#### 1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

##### 1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

##### Functional Currency

The functional currency of the financial statements is the euro.

##### 1.2. Turnover Policy

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

##### 1.3. Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets; at rates calculated to write off the cost less residual value of each asset systematically over its expected useful life, as follows:

Fixtures & Fittings	-	15% straight line
Motor Vehicles	-	15% straight line

#### 2. Fixed assets

	<b>Total</b>
	<b>€</b>
<b>Cost</b>	
At 1 July 2023	1,588
At 30 June 2024	<u>1,588</u>
<b>Depreciation</b>	
At 1 July 2023	398
Charge for year	199
At 30 June 2024	<u>597</u>
<b>Net book values</b>	
At 30 June 2024	<u>991</u>
At 30 June 2023	<u><u>1,190</u></u>

**J & F Cafe Catering Limited**

**Notes to the abridged financial statements  
for the period ended 30 June 2024**

..... continued

<b>3. Share capital</b>	<b>2024</b>
	<b>€</b>
<b>Authorised equity</b>	
1,000,000 Ordinary shares of €1 each	1,000,000
	<u>          </u>
<b>Allotted, called up and fully paid equity</b>	
100 Ordinary shares of €1 each	100
	<u>          </u>

**4. Approval of financial statements**

The financial statements were approved by the Board on 17th February 2025 and signed on its behalf by

**John Hughes**  
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**Director**

**Fatima Haloui Hughes**  
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**Director**