

Company registration number: 611628

**Honch Catering Limited
Trading as Honch Catering Limited**

**Unaudited abridged financial statements
for the financial year ended 31 December 2025**

Honch Catering Limited

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the law, the director has 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 director must not approve the financial statements unless 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 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 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

Honch Catering Limited

Report to the director on the preparation of the unaudited statutory financial statements of Honch Catering Limited

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Honch Catering Limited for the financial year ended 31 December 2025 which comprise the , balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the director of Honch Catering Limited, as a body, in accordance with the terms of our engagement letter dated 25 February 2026. Our work has been undertaken solely to prepare for your approval the financial statements of Honch Catering Limited and state those matters that we have agreed to state to the director of Honch Catering Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Honch Catering Limited and its director as a body for our work or for this report.

It is your duty to ensure that Honch Catering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Honch Catering Limited. You consider that Honch Catering Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Honch Catering Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Greenlea Accountancy Services T/a Lambe & Co.
Chartered Certified Accountant

114 Greenlea Road
Terenure
Dublin 6w
Ireland

Date: 25 February 2026

Honch Catering Limited

Balance sheet As at 31 December 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Intangible assets	5	200,000		200,000	
Tangible assets	6	167,549		230,751	
			367,549	430,751	
Current assets					
Stocks	7	132,000		100,000	
Debtors	8	366,310		358,114	
Cash at bank and in hand		178,883		52,965	
		677,193		511,079	
Creditors: amounts falling due within one year	9	(103,370)		(129,325)	
Net current assets			573,823	381,754	
Total assets less current liabilities			941,372	812,505	
Net assets			941,372	812,505	
Capital and reserves					
Called up share capital presented as equity			100	100	
Profit and loss account			941,272	812,405	
Shareholders funds			941,372	812,505	

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

Honch Catering Limited

Balance sheet (continued)

As at 31 December 2025

I, as director of Honch Catering Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 25 February 2026 and signed by:

LingFang Yan
Director

Honch Catering Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 26 (2024: 31).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	373,556	411,607
Social insurance costs	32,016	36,105
	<u>405,572</u>	<u>447,712</u>

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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	52,000	52,000
	<u>52,000</u>	<u>52,000</u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	812,404	781,045
Profit for the financial year	128,868	31,360
At the end of the financial year	<u>941,272</u>	<u>812,405</u>

5. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 January 2025 and 31 December 2025	<u>200,000</u>	<u>200,000</u>
Amortisation		
At 1 January 2025 and 31 December 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2025	<u>200,000</u>	<u>200,000</u>
At 31 December 2024	<u>200,000</u>	<u>200,000</u>

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

6.	Tangible assets	Fixtures, fittings and equipment €	Motor vehicles €	Total €
	Cost			
	At 1 January 2025	263,519	74,048	337,567
	Additions	2,628	-	2,628
		<u>266,147</u>	<u>74,048</u>	<u>340,195</u>
	Depreciation			
	At 1 January 2025	79,048	27,768	106,816
	Charge for the financial year	56,574	9,256	65,830
	At 31 December 2025	<u>135,622</u>	<u>37,024</u>	<u>172,646</u>
	Carrying amount			
	At 31 December 2025	<u>130,525</u>	<u>37,024</u>	<u>167,549</u>
	At 31 December 2024	<u>184,471</u>	<u>46,280</u>	<u>230,751</u>
7.	Stocks		2025 €	2024 €
	Raw materials and consumables		132,000	100,000
			<u>132,000</u>	<u>100,000</u>
8.	Debtors		2025 €	2024 €
	Trade debtors		8,111	5,490
	Amounts owed by undertakings with which the company is linked by virtue of participating interests		321,238	327,238
	Other debtors		36,961	25,386
			<u>366,310</u>	<u>358,114</u>
9.	Creditors: amounts falling due within one year		2025 €	2024 €
	Trade creditors		47,785	67,675
	Other creditors including tax and social insurance		52,497	59,620
	Accruals		3,088	2,030
			<u>103,370</u>	<u>129,325</u>

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

10. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	25,386	-
Advances made during the financial year	11,575	25,386
At the end of the financial year	<u>36,961</u>	<u>25,386</u>

Disclosure for each director or other person is as follows:

	2025	2024
	€	€
At the start of the financial year	25,386	-
Advances made during the financial year	11,575	25,386
At the end of the financial year	<u>36,961</u>	<u>25,386</u>

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25 February 2026.