

Company registration number: 213587

**Finn View Poultry Products Limited
Trading as Finn View Poultry Products**

Unaudited abridged financial statements

for the financial period ended 31 March 2025

Finn View Poultry Products Limited

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Directors 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 Directors Responsibilities Statement accompanying those financial statements.

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 period. Under the 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 period end date and of the profit or loss of the company for the financial period 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. 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.

Finn View Poultry Products Limited

**Balance sheet
As at 31 March 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Intangible assets	6	-		-	
Tangible assets	7	21,495		28,154	
		<u>21,495</u>	21,495	<u>28,154</u>	28,154
Current assets					
Stocks	8	5,300		4,800	
Debtors	9	40,606		37,463	
Cash at bank and in hand		12,651		6,289	
		<u>58,557</u>		<u>48,552</u>	
Creditors: amounts falling due within one year					
	10	(271,905)		(251,160)	
Net current liabilities					
			(213,348)		(202,608)
Total assets less current liabilities					
			(191,853)		(174,454)
Creditors: amounts falling due after more than one year					
	11		(4,588)		(18,721)
Net liabilities					
			<u>(196,441)</u>		<u>(193,175)</u>
Capital and reserves					
Called up share capital presented as equity			254		254
Other reserves including the fair value reserve			226,356		226,356
Profit and loss account			(423,051)		(419,785)
Shareholders deficit					
			<u>(196,441)</u>		<u>(193,175)</u>

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'.

The notes on pages 4 to 8 form part of these abridged financial statements.

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Balance sheet (continued) As at 31 March 2025

We, as directors of Finn View Poultry Products 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 359 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);
- 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 period and of its profit or loss for such a financial period 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 board of directors on 25 February 2026 and signed on behalf of the board by:

Mr Wesley Knox
Director

Mr Andrew Knox
Director

The notes on pages 4 to 8 form part of these abridged financial statements.

Finn View Poultry Products Limited

Notes to the abridged financial statements Financial period ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Corcam, Ballybofey, Co. Donegal.

The principal activity of the company is the wholesale of poultry products.

2. 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.

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.

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Notes to the abridged financial statements (continued) Financial period ended 31 March 2025

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:

Fittings fixtures and equipment	- 20%	straight line
Motor vehicles	- 20%	straight line

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.

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.

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.

3. Staff costs

The aggregate payroll costs incurred during the financial period were:

	2025	2024
	€	€
Wages and salaries	27,175	27,084

The company did not have any employees during the year under review other than the directors.

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**Notes to the abridged financial statements (continued)
Financial period ended 31 March 2025**

4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	27,175	27,084
	<u>27,175</u>	<u>27,084</u>

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial period	(419,785)	(420,952)
(Loss)/profit for the financial period	(3,266)	1,167
At the end of the financial period	<u>(423,051)</u>	<u>(419,785)</u>

6. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 April 2024 and 31 March 2025	<u>330,461</u>	<u>330,461</u>
Amortisation		
At 1 April 2024 and 31 March 2025	<u>330,461</u>	<u>330,461</u>
Carrying amount		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

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Notes to the abridged financial statements (continued)
Financial period ended 31 March 2025

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 April 2024 and 31 March 2025	73,422	31,049	176,149	280,620
Depreciation				
At 1 April 2024	73,422	30,370	148,674	252,466
Charge for the financial period	-	383	6,276	6,659
At 31 March 2025	73,422	30,753	154,950	259,125
Carrying amount				
At 31 March 2025	-	296	21,199	21,495
At 31 March 2024	-	679	27,475	28,154

8. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	5,300	4,800

If the stocks were stated at replacement cost (latest purchase price) the amounts would not differ materially from the above.

9. Debtors

	2025	2024
	€	€
Trade debtors	35,266	33,225
Other debtors	2,995	2,219
Prepayments	2,345	2,019
	40,606	37,463

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Notes to the abridged financial statements (continued)
Financial period ended 31 March 2025

10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	52,273	29,061
Trade creditors	154,715	164,031
Other creditors including tax and social insurance	25,963	19,164
Accruals	38,954	38,904
	<u>271,905</u>	<u>251,160</u>

11. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	4,588	18,721

The directors have provided the company's bankers with personal guarantees as security for the overdraft facility granted to the company and a charge on personal property as security for the loan facility granted to the company.

12. Accounting periods

The current accounts are for the year ended 31 March 2025. The comparative figures are for the year ended 31 March 2024.

13. Approval of financial statements

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