

Company Registration No. 454203 (Republic of Ireland)

**BUGGY FOODS WEXFORD LTD,  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# BUGGY FOODS WEXFORD LTD,

## COMPANY INFORMATION

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<b>Directors</b>	Eoghan Buggy Paul Devery
<b>Secretary</b>	Eoghan Buggy
<b>Company number</b>	454203
<b>Registered office</b>	Unit 4 Midlands Gateway Business Park Comagh Road Kilbeggan Co Westmeath
<b>Accountants</b>	Paul Devery & Co Market Square Tullamore Co Offaly

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# BUGGY FOODS WEXFORD LTD,

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# BUGGY FOODS WEXFORD LTD,

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The directors present their annual report and financial statements for the year ended 31 March 2025.

### Principal activities

The principal activity of the company continued to be that of suppliers of frozen and chilled foods products of all kinds to the catering, hospitality and retail trade and to deal in all associated goods and services which may be related thereto.

### Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Eoghan Buggy  
Paul Devery

### Results and dividends

The results for the year are set out on page 6.

No ordinary dividends were paid. The directors do not recommend payment of a final dividend.

### Directors' and secretary's interests

The directors' and secretary's interests in the shares of the company were as stated below:

	Ordinary of €1 each	
	1 April 2024	31 March 2025
Eoghan Buggy	-	-
Paul Devery	-	-

### Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

### Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are adequate and are discharging their responsibility by:

\*\*employing qualified and/or experienced staff, and/or

\*\*ensuring that sufficient company resources are available for the task, and/or

\*\*liaising with the company's auditors/accountants /seeking external professional accounting advice.

\*\* location of computer servers.

\*\*arrangements to guard against falsification of the records.

The accounting records are held at the company's \*\*business premises, . /registered office, Unit 4 Midlands Gateway Business Park Comagh Road Kilbeggan Co Westmeath.

**BUGGY FOODS WEXFORD LTD,**  
**DIRECTORS' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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By order of the board

Eoghan Buggy  
**Secretary**

Paul Devery  
**Director**

23 February 2026

# **BUGGY FOODS WEXFORD LTD,**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

***FOR THE YEAR ENDED 31 MARCH 2025***

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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 year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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 year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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; 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.

By order of the board

Eoghan Buggy  
**Secretary**  
23 February 2026

Paul Devery  
**Director**

# **BUGGY FOODS WEXFORD LTD,**

## **DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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In relation to the financial statements which comprise the Profit And Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes:

- 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 Paul Devery & Co, all 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 transactions of the company for the year ended 31 March 2025.

By order of the board

Eoghan Buggy  
**Secretary**  
23 February 2026

Paul Devery  
**Director**

# **BUGGY FOODS WEXFORD LTD,**

## **ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BUGGY FOODS WEXFORD LTD, FOR THE YEAR ENDED 31 MARCH 2025**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Buggy Foods Wexford Ltd, for the year ended 31 March 2025 which comprise the profit and loss account, the statement of comprehensive income, the balance sheet, the statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Buggy Foods Wexford Ltd., as a body, in accordance with the terms of our engagement letter dated ..... Our work has been undertaken solely to prepare for your approval the financial statements of Buggy Foods Wexford Ltd, and state those matters that we have agreed to state to the Board of Directors of Buggy Foods Wexford Ltd., as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Buggy Foods Wexford Ltd, and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Buggy Foods Wexford Ltd, 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 result of Buggy Foods Wexford Ltd,. You consider that Buggy Foods Wexford Ltd, 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 Buggy Foods Wexford Ltd,. 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.

**Paul Devery & Co**

23 February 2026

**Certified Public Accountants In Ireland**

Market Square  
Tullamore  
Co Offaly

**BUGGY FOODS WEXFORD LTD,**  
**PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	2025 €	2024 €
<b>Profit before taxation</b>		-	-
Tax on profit	4	-	-
<b>Profit for the financial year</b>		-	-

The profit and loss account has been prepared on the basis that all operations are continuing operations.

# BUGGY FOODS WEXFORD LTD,

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2025

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	2025 €	2024 €
Loss for the year	-	-
Other comprehensive income	-	-
Total comprehensive income for the year	<u>-</u>	<u>-</u>

# BUGGY FOODS WEXFORD LTD,

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	5		13,975		13,975
<b>Current assets</b>					
Debtors	6	140,242		140,242	
Cash at bank and in hand		4,121		4,121	
		<u>144,363</u>		<u>144,363</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(346,041)</u>		<u>(346,041)</u>	
<b>Net current liabilities</b>			<u>(201,678)</u>		<u>(201,678)</u>
<b>Total assets less current liabilities</b>			<u>(187,703)</u>		<u>(187,703)</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity	9		100		100
Profit and loss reserves			<u>(187,803)</u>		<u>(187,803)</u>
<b>Total equity</b>			<u>(187,703)</u>		<u>(187,703)</u>

We, as directors of Buggy Foods Wexford Ltd., state that:

(a) the company is availing itself of the exemption from audit 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 is complied with;

(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) the directors acknowledge the obligations of the company, under the Companies Act 2014, 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 of its profit or loss for such a year; and

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

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

The financial statements were approved by the board of directors and authorised for issue on 23 February 2026 and are signed on its behalf by:

Eoghan Buggy  
Director

Paul Devery  
Director

**BUGGY FOODS WEXFORD LTD,**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Share capital	Profit and loss reserves	Total
	€	€	€
<b>Balance at 1 April 2023</b>	100	(187,803)	(187,703)
<b>Year ended 31 March 2024:</b>			
Profit and total comprehensive income for the year	-	-	-
	<u>100</u>	<u>(187,803)</u>	<u>(187,703)</u>
<b>Balance at 31 March 2024</b>	100	(187,803)	(187,703)
<b>Year ended 31 March 2025:</b>			
Profit and total comprehensive income for the year	-	-	-
	<u>100</u>	<u>(187,803)</u>	<u>(187,703)</u>
<b>Balance at 31 March 2025</b>	<u>100</u>	<u>(187,803)</u>	<u>(187,703)</u>

# BUGGY FOODS WEXFORD LTD,

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Company information

Buggy Foods Wexford Ltd, is a limited company domiciled and incorporated in Republic of Ireland. The registered office is Unit 4 Midlands Gateway Business Park, Comagh Road, Kilbeggan, Co Westmeath and it's company registration number is 454203.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment  
Fixtures and fittings  
Motor vehicles

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

# BUGGY FOODS WEXFORD LTD,

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# BUGGY FOODS WEXFORD LTD,

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.8 Derivatives

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to fair value at each reporting end date. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

#### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Operating profit

	2025	2024
Operating profit for the year is stated after charging:	€	€
	=====	=====

#### 4 Taxation

# BUGGY FOODS WEXFORD LTD,

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 4 Taxation

(Continued)

The actual charge for the year can be reconciled to the expected credit for the year based on the profit or loss and the standard rate of tax as follows:

	2025 €	2024 €
Profit before taxation	-	-
Expected tax charge based on the standard rate of corporation tax of 0% (2024: 0%)	-	-
Taxation charge in the financial statements	-	-

#### 5 Tangible fixed assets

	Plant and equipment €	Fixtures and fittings €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 April 2024 and 31 March 2025	43,084	846	74,280	118,210
<b>Depreciation and impairment</b>				
At 1 April 2024 and 31 March 2025	29,109	846	74,280	104,235
<b>Carrying amount</b>				
At 31 March 2025	13,975	-	-	13,975
At 31 March 2024	13,975	-	-	13,975

#### 6 Debtors

	2025 €	2024 €
<b>Amounts falling due within one year:</b>		
Trade debtors	11,382	11,382
Other debtors	128,860	128,860
	140,242	140,242

# BUGGY FOODS WEXFORD LTD,

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Creditors: amounts falling due within one year

	Notes	2025 €	2024 €
Other borrowings	8	302,666	302,666
Trade creditors		49,352	49,352
VAT		(8,860)	(8,860)
PAYE and social security		(8,477)	(8,477)
Accruals		2,500	2,500
		<u>337,181</u>	<u>337,181</u>

### 8 Loans and overdrafts

	2025 €	2024 €
Other loans	<u>302,666</u>	<u>302,666</u>
Payable within one year	<u>302,666</u>	<u>302,666</u>

### 9 Share capital

	2025 €	2024 €
<b>Ordinary share capital</b>		
<b>Authorised equity</b>		
100,000 Ordinary of €1 each	<u>100,000</u>	<u>100,000</u>
<b>Issued and fully paid equity</b>		
100 Ordinary of €1 each	<u>100</u>	<u>100</u>
<b>Authorised equity</b>		

### 10 Related party transactions

#### Transactions with related parties

During the year the company entered into the following transactions with related parties:

The following amounts were outstanding at the reporting end date:

### 11 Approval of financial statements

The directors approved the financial statements on the 23 February 2026