

**Company registration number: 660572**

**Doh Foods Limited**

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

# Doh Foods Limited

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## **Doh Foods Limited**

### **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 year. 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 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.

Paul Cosgrave  
Director

Derek Cosgrave  
Director

**Doh Foods Limited**

**Balance sheet  
As at 31 March 2025**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5	286,759		326,859	
			286,759		326,859
<b>Current assets</b>					
Stocks	6	9,227		8,633	
Debtors	7	12,500		12,500	
Cash at bank and in hand		23,410		11,271	
		45,137		32,404	
<b>Creditors: amounts falling due within one year</b>					
	8	(346,674)		(379,976)	
<b>Net current liabilities</b>					
			(301,537)		(347,572)
<b>Total assets less current liabilities</b>					
			(14,778)		(20,713)
<b>Net liabilities</b>					
			(14,778)		(20,713)
<b>Capital and reserves</b>					
Called up share capital presented as equity	9	1,000		1,000	
Share premium account		153,750		153,750	
Profit and loss account		(169,528)		(175,463)	
<b>Shareholders deficit</b>					
			(14,778)		(20,713)

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.**

**Doh Foods Limited**

**Balance sheet (continued)  
As at 31 March 2025**

We, as directors of Doh Foods Limited state that:

- the company is availing of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing 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);
- 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 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 15 December 2025 and signed on behalf of the board by:

Paul Cosgrave  
Director

Derek Cosgrave  
Director

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

## Doh Foods Limited

### Notes to the abridged financial statements Financial year ended 31 March 2025

#### 1. Accounting policies and measurement bases

##### **Basis of preparation**

The financial statements have been prepared in accordance with Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014.

The financial statements are presented in Euro (€) and all amounts have been rounded to the nearest euro.

##### **Going concern**

The financial statements are prepared on a going concern basis.

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

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results in the future could differ from those estimates. In this regard, the Directors believe that the critical accounting policies where judgments or estimates are necessarily applied are summarised below.

##### **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.

##### **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.

## **Doh Foods Limited**

### **Notes to the abridged financial statements (continued) Financial year 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:

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.

## Doh Foods Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 March 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 16 (2024: 13).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	285,162	257,249
Social insurance costs	27,866	25,905
	<u>313,028</u>	<u>283,154</u>

**Doh Foods Limited**

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

**3. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>		<b>2024</b>
	<b>€</b>		<b>€</b>
Emoluments in respect of qualifying services	-		17,308
	<u>          </u>		<u>          </u>

**4. Appropriations of profit and loss account**

	<b>2025</b>		<b>2024</b>
	<b>€</b>		<b>€</b>
At the start of the financial year	(175,463)		(125,102)
Profit/(loss) for the financial year	5,935		(50,361)
<b>At the end of the financial year</b>	<u>(169,528)</u>		<u>(175,463)</u>

**5. Tangible assets**

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost</b>				
At 1 April 2024	164,392	275,784	10,529	450,705
<b>At 31 March 2025</b>	<u>164,392</u>	<u>275,784</u>	<u>10,529</u>	<u>450,705</u>
<b>Depreciation</b>				
At 1 April 2024	6,576	112,590	4,680	123,846
Charge for the financial year	3,288	34,472	2,340	40,100
<b>At 31 March 2025</b>	<u>9,864</u>	<u>147,062</u>	<u>7,020</u>	<u>163,946</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>154,528</u>	<u>128,722</u>	<u>3,509</u>	<u>286,759</u>
At 31 March 2024	<u>157,816</u>	<u>163,194</u>	<u>5,849</u>	<u>326,859</u>

**6. Stocks**

	<b>2025</b>		<b>2024</b>
	<b>€</b>		<b>€</b>
Raw materials and consumables	9,227		8,633
	<u>          </u>		<u>          </u>

**Doh Foods Limited**

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

<b>7. Debtors</b>		<b>2025</b>		2024
		€		€
Prepayments		12,500		12,500
		<u>12,500</u>		<u>12,500</u>
<b>8. Creditors: amounts falling due within one year</b>		<b>2025</b>		2024
		€		€
Trade creditors		23,775		23,316
Other creditors including tax and social insurance		319,899		353,660
Accruals		3,000		3,000
		<u>346,674</u>		<u>379,976</u>
<b>9. Share capital</b>				
<b>Issued, called up and fully paid</b>				
		<b>2025</b>		2024
		Number	€	Number
				€
<b>Amounts presented in equity:</b>				
Ordinary shares of € 1.00 each		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
				<u>1,000</u>
<b>10. Approval of financial statements</b>				

The board of directors approved these abridged financial statements for issue on 15 December 2025.