

**Registration Number 400126**

**Boylan Fruits Limited (Audit Exempt Company\*)  
Small Companies Regime**

**Abridged accounts**

**for the financial year ended 30/06/25**

\* Boylan Fruits Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

# Boylan Fruits Limited

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## Boylan Fruits 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;
- 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.

#### Directors' declaration on unaudited financial statements

In relation to the statutory financial statements:

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements 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 ifac, the company's accounting records and provided all 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 the transactions of the company for the year ended 30/06/25.

On behalf of the Board

John Boylan

John Boylan

Director

Date: 22 January 2026

Breda Baker

Breda Baker

Director

## Boylan Fruits Limited

### Accountants' Report to the board of directors on the Unaudited financial statements of Boylan Fruits Limited

We have compiled the financial statements which comprise the , balance sheet and related notes of Boylan Fruits Limited for the financial year ended 30/06/25.

#### **Respective responsibilities of directors and accountants**

As described on page 1 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Boylan Fruits Limited from the accounting records, information and explanations supplied to us by the directors.

#### **Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

*ifac*

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**ifac**

Certified Public Accountants  
Ifac House  
Trim Retail Park, Navan Road  
Trim  
Co Meath

22 January 2026

**Boylan Fruits Limited**

**Balance sheet  
As at 30/06/25**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5	502,654		528,872	
Financial assets		28		28	
		502,682		528,900	
<b>Current assets</b>					
Stocks	6	720,400		535,523	
Debtors	7	723,470		765,680	
Cash at bank and in hand		2,587,501		2,482,206	
		4,031,371		3,783,409	
<b>Creditors: amounts falling due within one year</b>					
	8	(260,595)		(274,057)	
<b>Net current assets</b>		3,770,776		3,509,352	
<b>Total assets less current liabilities</b>		4,273,458		4,038,252	
<b>Net assets</b>		4,273,458		4,038,252	
<b>Capital and reserves</b>					
Called up share capital presented as equity		100		100	
Profit and loss account		4,273,358		4,038,152	
<b>Shareholder funds</b>		4,273,458		4,038,252	

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

**The notes on pages 5 to 9 form part of these abridged financial statements.**

**Boylan Fruits Limited**

**Balance sheet (continued)**

**As at 30/06/25**

We, as directors of Boylan Fruits 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 shareholder 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 22/01/26 and signed on behalf of the board by:

John Boylan

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**John Boylan**  
**Director**

Breda Baker

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**Breda Baker**  
**Director**

**The notes on pages 5 to 9 form part of these abridged financial statements.**

## Boylan Fruits Limited

### Notes to the abridged financial statements Financial year ended 30/06/25

#### 1. Accounting policies and measurement bases

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

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

The financial statements have been prepared on the historical cost basis.

##### **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 charge for taxation is based on the profit for the year. Deferred taxation is not calculated as it is not considered material.

##### **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:

Freehold property	- 4%	straight line
Plant and machinery	- 12.5%	reducing balance
Fittings fixtures and equipment	- 12.5%	reducing balance
Motor vehicles	- 20%	reducing balance

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.

## Boylan Fruits Limited

### Notes to the abridged financial statements (continued) Financial year ended 30/06/25

#### Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

#### 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

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

## Boylan Fruits Limited

### Notes to the abridged financial statements (continued) Financial year ended 30/06/25

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 14 (2024: 14).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	280,567	282,959
Social insurance costs	27,325	27,725
	<u>307,892</u>	<u>310,684</u>

#### 3. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>49,839</u>	<u>50,283</u>

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

	<b>2025</b>	2024
	€	€
At the start of the financial year	4,038,152	3,479,650
Profit for the financial year	<u>235,206</u>	<u>558,502</u>
<b>At the end of the financial year</b>	<u><u>4,273,358</u></u>	<u><u>4,038,152</u></u>

**Boylan Fruits Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30/06/25**

**5. Tangible assets**

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	€	€	€	€	€
<b>Cost</b>					
At 01/07/24	505,335	561,260	98,608	46,879	1,212,082
Additions	-	12,233	-	19,000	31,233
<b>At 30/06/25</b>	<u>505,335</u>	<u>561,260</u>	<u>98,608</u>	<u>46,879</u>	<u>1,212,082</u>
<b>Depreciation</b>					
At 01/07/24	216,270	416,055	34,006	16,879	683,210
Charge for the financial year	19,896	19,680	8,075	9,800	57,451
<b>At 30/06/25</b>	<u>236,166</u>	<u>435,735</u>	<u>42,081</u>	<u>26,679</u>	<u>740,661</u>
<b>Carrying amount</b>					
<b>At 30/06/25</b>	<u>269,169</u>	<u>137,758</u>	<u>56,527</u>	<u>39,200</u>	<u>502,654</u>
At 30/06/24	<u>289,065</u>	<u>145,205</u>	<u>64,602</u>	<u>30,000</u>	<u>528,872</u>

**6. Stocks**

	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<u>720,400</u>	<u>535,523</u>

**7. Debtors**

	<b>2025</b>	2024
	€	€
Trade debtors	687,396	740,415
Other debtors	36,074	25,265
	<u>723,470</u>	<u>765,680</u>

**8. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Trade creditors	248,582	228,684
Other creditors including tax and social insurance	7,799	41,401
Accruals	4,214	3,972
	<u>260,595</u>	<u>274,057</u>

## Boylan Fruits Limited

### Notes to the abridged financial statements (continued) Financial year ended 30/06/25

#### 9. Directors transactions

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

	<b>2025</b>	2024
	€	€
At the start of the financial year	47,261	36,079
Advances made during the financial year	20,876	26,737
Amounts repaid during the financial year	(27,087)	(15,555)
At the end of the financial year	<u>41,050</u>	<u>47,261</u>

Disclosure for each director or other person is as follows:

##### John Boylan

Loan from company to director

	<b>2025</b>	2024
	€	€
At the start of the financial year	47,261	36,079
Advances made during the financial year	20,876	26,737
Amounts repaid during the financial year	(27,087)	(15,555)
At the end of the financial year	<u>41,050</u>	<u>47,261</u>

#### 10. Related party transactions

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

	Transaction value		Balance owed by/(owed to)	
	<b>2025</b>	2024	<b>2025</b>	2024
	€	€	€	€
John Boylan - management charge	<u>27,000</u>	<u>23,166</u>	<u>(53,472)</u>	<u>(47,261)</u>

#### 11. Controlling party

The company is owned & controlled wholly by John Boylan.

#### 12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 22 January 2026.