

**EARLY DAYS FOODS LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**  
**COMPANY NUMBER: 650087**

G.P. Boyle & Company Ltd  
Chartered Accountants  
Old Fire Station  
Cecil Street  
Newry  
Co. Down  
BT35 6AU

**EARLY DAYS FOODS LIMITED**  
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**FOR THE YEAR ENDED 31 MAY 2025**

<b>CONTENTS</b>	<b>PAGE</b>
Directors and other information	2
Statement of Directors' Responsibilities	3
Extract from Director's report in accordance with section 329 of the Companies Act 2014	4
Abridged Balance Sheet	5
Notes to the financial statements	6-7

**EARLY DAYS FOODS LIMITED**  
**DIRECTORS AND OTHER INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2025**

**DIRECTORS:**

Ann McGivern  
Seamus McGivern

**SECRETARY:**

Seamus McGivern

**REGISTERED OFFICE:**

The Brewery Business Park  
Ardee Road  
Dundalk  
County Louth

**ACCOUNTANTS:**

GP Boyle & Company Limited  
Old Fire Station  
Cecil Street  
Newry  
County Down  
BT35 6AU

**COMPANY REGISTRATION NUMBER:**

650087

**EARLY DAYS FOODS LIMITED**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON**  
**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

The directors made the following in respect of the unaudited financial statements:

**Directors' Responsibility Statement**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- Select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

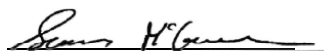
The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets 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 financial statements as set out on pages 5 to 7:

- 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 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 G.P Boyle & Company Ltd Chartered Accountants, all the company's accounting records and provided all the information necessary for all 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 31 May 2025.

On behalf of the board of Directors;



**SEAMUS MCGIVERN**  
**DIRECTOR**

**12 JANUARY 2026**

**EARLY DAYS FOODS LIMITED**  
**Extract from Director's report in accordance with section 329 of the Companies Act**  
**2014**

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

<b>DIRECTOR</b>	<b>SHARES HELD</b>	<b>SHARE CLASS</b>
Ann McGivern	50 Shares	€1 per Ordinary Share
Seamus McGivern	50 Shares	€1 per Ordinary Share

**EARLY DAYS FOODS LIMITED**  
**ABRIDGED BALANCE SHEET AT 31 MAY 2025**

	Notes	2025 €	2024 €
<b><u>Fixed assets</u></b>			
Tangible assets		-	-
<b><u>Current Assets</u></b>			
Debtors		230,959	-
Cash at bank and in hand		<u>33,516</u>	<u>100</u>
		264,475	100
<b><u>Creditors: amounts falling due within one year</u></b>			
		<u>(184,852)</u>	<u>-</u>
<b><u>NET ASSETS</u></b>			
		<u>79,623</u>	<u>100</u>
<b><u>Capital and Reserves</u></b>			
Called Up Share Capital	4	100	100
Profit And Loss Account	5	<u>79,523</u>	<u>-</u>
Shareholders' Funds		<u>79,623</u>	<u>100</u>

We, as Directors of Early Days Foods Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

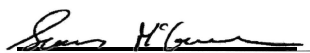
(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).

(d) 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 year and to otherwise comply with the provisions of the Companies act 2014 applicable to the company.

(e) the company has relied on the specified exemption contained in s.352 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 Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board of Directors;

  
**SEAMUS MCGIVERN**  
**DIRECTOR**

12/01/2026

**EARLY DAYS FOODS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

**1. Statement of accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**1.1 Basis of preparation**

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

**1.2 Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3 Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date.

**2. Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

**3. Operating Profit**

	2025	2024
	€	€
The operating profit is stated after charging:		
Depreciation and other amounts written off tangible assets	-	-

**4. Called up share capital**

Allotted, issued and fully paid:

Number:	Class:	Nominal Value	2025	2024
			€	€
100	Ordinary	€1	100	100
			100	100

**5. Reserves**

	Profit and loss account
	€
At 1 June 2024	100
Profit for the year	79,523
At 31 May 2025	79,623

**EARLY DAYS FOODS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors' and secretary and their interests in shares of the company**

The Directors who served during the year and their interests in the company are as stated below:

**Ordinary shares**

<b>Name</b>	<b>31/05/2025</b>	<b>31/05/2024</b>
Ann McGivern	50	50
Seamus McGivern	50	50