

**OVERALL CERTIFICATE**  
**FOR FINANCIAL STATEMENTS**  
**COMPANIES ACT 2014**

**Company Name: CHICOPEE FOODS LIMITED**

**Company Number: 599693**

**Financial Year: 31st March 2025**

**CERTIFICATE:**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Signature: \_\_\_\_\_  
Secretary

Name: Daniel O'Neill  
Date: 9th February 2026

Signature: \_\_\_\_\_  
Director

Name: John O'Neill  
Date: 9th February 2026

**CHICOPEE FOODS LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST MARCH 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**Registration Number 599693**

**CHICOPEE FOODS LIMITED**

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# **CHICOPEE FOODS LIMITED**

## **Company Information**

### **Directors**

Stephen Lambe  
John O'Neill  
Daniel O'Neill

### **Secretary**

Daniel O'Neill

### **Company Number**

599693

### **Registered Office**

105 New Cabra Road  
Cabra  
Dublin 7

### **Accountants**

Eolach Accountants & Business Advisors Limited  
t/a McGinley & Co.  
Unit A9, Celbridge M4 Business Park  
Maynooth Road  
Celbridge  
Co. Kildare

### **Business Address**

105 New Cabra Road  
Cabra  
Dublin 7

### **Bankers**

Allied Irish Bank  
100/101 Grafton Street  
Dublin 2



**CHICOPEE FOODS LIMITED**

**ABRIDGED BALANCE SHEET**  
**AS AT 31ST MARCH 2025**

	<u>2025</u>	<u>2024</u>
	€	€
Called up share capital not paid	-	-
Fixed assets	-	-
Current assets	-	-
Prepayments and accrued income	-	-
	<u>-</u>	<u>-</u>
Creditors: amounts falling due within one year	(336,145)	(336,145)
Net current liabilities	<u>(336,145)</u>	<u>(336,145)</u>
Total assets less current liabilities	<u>(336,145)</u>	<u>(336,145)</u>
Creditors: amounts falling due after more than one year	-	-
Provision for Liabilities	-	-
Accruals and deferred income	-	-
<b>Deficiency of Assets</b>	<u><u>(336,145)</u></u>	<u><u>(336,145)</u></u>
Capital and Reserves	<u><u>(336,145)</u></u>	<u><u>(336,145)</u></u>

## **CHICOPEE FOODS LIMITED**

We, as directors of Chicopee 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 Section 358 are 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) we acknowledge the company's obligations under 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 profits or loss for such a 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.

We, as directors of Chicopee Foods Limited, state that - the company has relied on the specified exemption contained in Section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro-Entities Regime'.

The financial statements were approved and authorised for issue by the Board on 9th February 2026 and signed on its behalf by

John O'Neill  
Director

Daniel O'Neill  
Director

**CHICOPEE FOODS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. Accounting Policies**

The company's registered office is 105 New Cabra Road, Cabra, Dublin 7. The company is a limited liability company incorporated and domiciled in Ireland and its company registration number is 599693. The company is tax resident in Ireland.

The directors took the decision to cease to trade as at 9th October 2022 and at the time of signing of the financial statements have not yet traded.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and promulgated by The Association of Chartered Certified Accountants and The Institute of Chartered Accountants in Ireland and the Companies Act 2014.

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

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

**1.2. Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

**CHICOPEE FOODS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1.3. Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**1.4. Trade payables**

Accounts payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**2. Movement on profit and loss reserves**

	<u>Equity</u> <u>Share</u> <u>Capital</u> €	<u>Share</u> <u>Premium</u> €	<u>Capital</u> <u>Conversion</u> <u>Reserve</u> €	<u>Other</u> <u>Reserves</u> €	<u>Retained</u> <u>Earnings</u> €	<u>Total</u> <u>Equity</u> €
Balance at 1st April 2023	100	-	-	-	(336,245)	(336,145)
Loss for the year	-	-	-	-	-	-
<b>Balance at 31st March 2024</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(336,245)</u>	<u>(336,145)</u>
<b>Balance at 1st April 2024</b>	100	-	-	-	(336,245)	(336,145)
Loss for the year	-	-	-	-	-	-
<b>Balance at 31st March 2025</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(336,245)</u>	<u>(336,145)</u>