

Company Registration No. 438164

FOODWORKS (KILKENNY) LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

FOODWORKS (KILKENNY) LIMITED
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FOR THE YEAR ENDED 31ST MARCH 2025

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FOODWORKS (KILKENNY) LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

GENERAL RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Irish Generally Accepted Accounting Practice in Ireland. 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 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 Director's report comply with the Companies Act 2014. They are also responsible for the safeguarding of 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 4 to 9;

- (a) 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) 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 ending 31st March 2025.

On behalf of the Board:

PETER GREANY

Director

20th February 2026

MAEVE MOORE

Director

20th February 2026

FOODWORKS (KILKENNY) LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets		<u>29,999</u>	<u>39,783</u>
		<u>29,999</u>	<u>39,783</u>
Current Assets			
Stocks	7	5,000	5,000
Debtors	8	181,766	158,517
Cash at Bank and in Hand		<u>2,648</u>	<u>9,352</u>
		<u>189,414</u>	<u>172,869</u>
Creditors: Amounts Falling Due Within One Year	9	<u>280,066</u>	<u>279,193</u>
Net Current Liabilities		-90,652	-106,324
Total Assets less Current Liabilities		<u>-€60,653</u>	<u>-€66,541</u>
Creditors: Amounts Falling Due After One Year	10	-28,273	-42,046
Net Liabilities		<u>-88,926</u>	<u>-108,587</u>
Capital and Reserves			
Called up Share Capital		100	100
Profit and Loss Account		<u>-89,026</u>	<u>-108,687</u>
		<u>-€88,926</u>	<u>-€108,587</u>

We, as directors of Foodworks (Kilkenny) 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 Acts 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 relating to Financial Statements as far as they are 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 abridged Financial Statements have been properly prepared in accordance with S.353 Companies Act 2014 and the micro companies regime.

On behalf of the Board:

PETER GREANY

Director



20th February 2026

MAEVE MOORE

Director



20th February 2026

FOODWORKS (KILKENNY) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

1 GENERAL INFORMATION

Foodworks (Kilkenny) Limited is a company limited by shares incorporated and registered in Ireland. The registered number is 438164. The registered office of the company is Bonnettstown, Co. Kilkenny. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2 SUMMARY OF SIGNIFICANT 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.

Statement of compliance

The financial statements of the company for the financial year ended 31st March 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Basis of preparation and accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention.

Turnover

Turnover comprises the value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 15% Straight line
Motor vehicles	- 20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and hire purchase arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

FOODWORKS (KILKENNY) LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing Costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment Income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in the profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

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

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Taxation

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

Ordinary share capital

The ordinary share capital of the company is presented as equity.

FOODWORKS (KILKENNY) LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

3	OPERATING PROFIT	2025 €	2024 €
	Operating profit is stated after charging:		
	Depreciation of tangible fixed assets	<u>10,731</u>	<u>13,642</u>
4	INTEREST PAYABLE AND SIMILAR EXPENSES	2025 €	2024 €
	Interest	<u>2,365</u>	<u>2,856</u>
5	EMPLOYEES		
	Number of employees		
	The average monthly number of employees (including directors) during the year was:		
		2025 Number	2024 Number
	Directors	2	2
	Catering staff	6	6
		<u>8</u>	<u>8</u>
	Staff Costs		
		2025 €	2024 €
	Directors remuneration	3,350	11,250
	Catering staff wages	87,568	73,710
	Social Welfare Costs	8,848	7,044
		<u>99,766</u>	<u>92,004</u>
6	TAX ON PROFIT ON ORDINARY ACTIVITIES	2025 €	2024 €
	Corporation tax charge for the year	2,964	0
	Prior year adjustment	18	0
		<u>2,982</u>	<u>0</u>

FOODWORKS (KILKENNY) LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

7	STOCKS	2025 €	2024 €
	Raw materials	<u>5,000</u>	<u>5,000</u>
	The replacement cost of stock did not differ significantly from the figures shown.		
8	DEBTORS	2025 €	2024 €
	Included in debtors:		
	Amounts owed by connected parties (Note 11)	175,812	152,770
	Prepayments	5,954	5,747
		<u>181,766</u>	<u>158,517</u>
9	CREDITORS		
	Amounts falling due within one year	2025 €	2024 €
	Amounts owed to credit institutions including term loans	8,645	7,348
	Net obligations under finance leases and hire purchase contracts	3,987	3,988
	Trade creditors	40,891	53,319
	Amounts owed to connected parties (Note 11)	107,923	108,923
	Taxation	28,489	25,024
	Directors' current accounts	72,724	72,996
	Accruals and other creditors	17,407	7,595
		<u>280,066</u>	<u>279,193</u>
10	CREDITORS		
	Amounts falling due after more than one year	2025 €	2024 €
	Amounts owed to credit institutions including term loans	23,557	33,344
	Net obligations under finance leases and hire purchase contracts	4,716	8,702
		<u>28,273</u>	<u>42,046</u>
	Loans		
	Repayable in one year or less, or on demand	12,632	11,336
	Repayable between one and five years	28,273	42,046
		<u>40,905</u>	<u>53,382</u>

FOODWORKS (KILKENNY) LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

11 RELATED PARTY TRANSACTIONS

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Bloomtime Limited	<u>175,812</u>	23,042	<u>152,770</u>	<u>175,812</u>

The following amounts are due to other connected parties:

	2025 €	2024 €
Robert Greany (Director of Bloomtime Limited)	<u>107,923</u>	<u>108,923</u>

Net balances with connected parties:

	2025 €	2024 €
Bloomtime Limited	175,812	152,770
Robert Greany (Director of Bloomtime Limited)	-107,923	-108,923
	<u>67,889</u>	<u>43,847</u>

12 CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year ended 31 March 2025.

13 PARENT COMPANY

The company regards Bloomtime Trading Limited as its parent company.

14 POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the financial year end.

15 APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on the 20th February, 2026.

FOODWORKS (KILKENNY) LIMITED

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

**EXTRACT FROM THE DIRECTORS' REPORT IN ACCORDANCE WITH SECTION 329 OF
THE COMPANIES ACT 2014**

Holdings in Parent Company:

Name	Company	Class of Shares	Number Held At 31/03/2025	Number Held At 31/03/2024
Peter Greany	Bloomtime Trading Limited	"A" Ordinary Shares	1	1
Maeve Moore (Secretary)	Bloomtime Trading Limited	"A" Ordinary Shares	1	1

The shareholding of Peter Greany above was transferred in full to Maeve Moore with effect from the 12/8/25.