

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

Company Name: J A Branagan Meats Limited
Company Number: 304388
Financial Year: 30th April 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 member(s).

Signature: _____
Director

Signature: _____
Director

Name: CELIA BRANAGAN
(Typed or block capitals)

Name: AUSTIN BRANAGAN
(Typed or block capitals)

Date: _____

Date: _____

(This document requires two signatures. The same person cannot sign as both Director and Secretary)

**J A Branagan Meats Limited
Financial Statements**

Year Ended 30th April 2025

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**J A Branagan Meats Limited
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Year Ended 30th April 2025

Directors and Other Information

Directors	Austin Branagan Celia Branagan
Secretary	Michael O'Brien
Company Number	304388
Registered Office	Glanmore Farm Ashford Co. Wicklow
Business Address	as above
Bankers	Bank of Ireland Wicklow Co. Wicklow
Auditors	None
Accountants	M.A. O'Brien & Co., Glanmore Farm Ashford Co. Wicklow

J A Branagan Meats Limited Financial Statements

Year Ended 30th April 2025 Directors Responsibilities Statement

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 the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 and enable the financial statements to be audited. 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.

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Year Ended 30th April 2025

Directors Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 6 to 9.

- 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 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 M.A. O'Brien & Co., the company's accounting records and provided all the 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 30th April 2025

On behalf of the board

Austin Branagan
Director

Celia Branagan
Director

DATE: _____

**J A Branagan Meats Limited
Financial Statements**

**Year Ended 30th April 2025
Balance Sheet**

	€	€
Note	2025	2024
Fixed Assets		
Tangible assets	37240	15746
	37240	15746
Current Assets		
Stocks	73120	66130
Debtors	74952	68340
Cash at bank and in hand	40369	80702
	188441	215172
Creditors: amounts falling due within one year	(3440)	(12099)
<u>Net current assets</u>	185001	203073
Total assets less current liabilities	222241	218819
Creditors: amounts falling due after more than one year		
<u>Net assets</u>	222241	218819
Capital and Reserves		
Called up share capital presented as Equity	5	5
Profit and loss account	222236	218814
<u>Total Equity Shareholders funds</u>	222241	218819

We, as director(s) of (company name), 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 is 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

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(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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

(e) 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 small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

On behalf of the board

Austin Branagan

Director

Celia Branagan

Director

DATE: _____

J A Branagan Meats Limited Financial Statements

Year Ended 30th April 2025

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as published by Chartered Accountants Ireland / Institute of Certified Public Accountants / Association of Chartered Certified Accountants / Institute of Incorporated Public Accountants and the Companies Act 2014

Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Turnover

Turnover represents net sales to customers and Value Added Tax does not apply.

Goodwill

Goodwill is reviewed for impairment at the end of the first full financial year following acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Tangible Fixed Assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and equipment	15% straight line on cost
Motor vehicles	20% straight line on cost
Office equipment	15% straight line on cost

Taxation

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Year Ended 30th April 2025

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Provisions for Liabilities

Provisions for the expected legal costs are charged against profits when an action against the company commences. The effect of the time value of money is not material, therefore the provisions are not discounted.

Dividends

Dividends to the company's equity shareholders (holders of ordinary shares) are recognised as a liability of the company when approved by the company's shareholders.

2. CALLED UP SHARE CAPITAL	€	€
	2025	2024
Authorised Equity		
100,000 ordinary shares of €1.26each	<u>126000</u>	<u>126000</u>
Allotted, called up and fully paid equity		
	€	€
	2025	2024
4 ordinary shares of €1.27	<u>5</u>	<u>5</u>

3. DIRECTORS AND SECRETARIES INTERESTS

The director's and secretary's interests in the company at the beginning and end of the year were as follows;

	Austin Branagan €1.26 ordinary shares	Celia Branagan €1.26 Ordinary	Total
At the beginning of the year	3	1	4
At the end of the year	3	1	4