

Registered number: 449303

FOX'S FRUIT & VEG LTD.

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

FOX'S FRUIT & VEG LTD.

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FOX'S FRUIT & VEG LTD.

COMPANY INFORMATION

Directors	Mrs Bernadette Fox (ceased 24 January 2025) Bernadette Fox Fergal Fox (appointed 17 December 2025)
Company secretary	Bernadette Fox
Registered number	449303
Registered office	Lynn Industrial Estate, Mullingar, Co. Westmeath
Accountants	Kinnear & Co uc., Chartered Accountants, Kinnear Court, Dublin Road, Mullingar, Co. Westmeath
Bankers	Bank of Ireland, 52 Oliver Plunkett St., Mullingar Co. Westmeath
Solicitors	J A Shaw & Co., Marlinstown Business Park, Dublin Rd., Mullingar, Co. Westmeath

FOX'S FRUIT & VEG LTD.

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

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 which they are satisfied give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the profit or loss of the company for the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and with FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland" applying section 1A of that Standard, issued by the Financial Reporting Council.

In preparing these 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;
- 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.

FOX'S FRUIT & VEG LTD.

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

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	6	29,325	39,603
		29,325	39,603
Current assets			
Stocks	7	16,500	18,000
Debtors: amounts falling due within one year	8	57,653	80,352
Cash at bank and in hand		172,116	167,070
		246,269	265,422
Creditors: amounts falling due within one year	9	(93,394)	(109,778)
Net current assets		152,875	155,644
Total assets less current liabilities		182,200	195,247
Net assets		182,200	195,247
Capital and reserves			
Called up share capital presented as equity		300	300
Profit and loss account		181,900	194,947
Shareholders' funds		182,200	195,247


FOX'S FRUIT & VEG LTD.

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025**

We, as directors of Fox's Fruit & Veg Ltd., state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board on 18 December 2025.


Bernadette Fox
Director

Fergal Fox
Director



FOX'S FRUIT & VEG LTD.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

1. General information

The Company's functional and presentation currency is the Euro (€).

Fox's Fruit & Veg Ltd. is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 449303). The Registered Office is Lynn Industrial Estate, Mullingar, Co. Westmeath.

Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (FRS 102) applying section 1A of that Standard.

2. 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:

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is 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, applying section 1A of that Standard.

2.2 Turnover

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is recognised upon delivery of the goods and services to the customer.

FOX'S FRUIT & VEG LTD.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

2. Accounting policies (continued)

2.3 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, by equal annual instalments (except where otherwise stated) principally, as follows:

Leasehold Building	- over 5 years
Plant and machinery	- over 6 - 7 years
Motor vehicles	- over 5 years
Fixtures and fittings	- over 6 - 7 years

2.4 Stocks

Stocks are stated at the lower of cost on a first in first out basis and net realisable value being the estimated selling price less costs to complete and sell.

2.5 Other financial assets

Short-term trade debtors are measured at transaction price less any impairment. Loans receivable are initially recorded at fair value, net of transaction costs, and are subsequently stated at amortised cost using the effective interest rate method less any impairment. Loans receivable with no stated interest rate and repayable within one year or on demand are not amortised.

Loans receivable are classified as current assets unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

2.6 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

2.7 Trade creditors

Short term trade creditors are measured at the transaction price.

FOX'S FRUIT & VEG LTD.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

2. Accounting policies (continued)

2.8 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Profit and loss account in the same period as the related expenditure.

2.9 Finance costs

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals is charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

2.10 Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Full provision for deferred tax assets and liabilities is made at current tax rates on differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements, including differences arising on the revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. Operating (Loss)/Profit

The operating (loss)/profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets - owned	11,794	11,811
(Surplus)/deficit on disposal of tangible assets	-	(18,485)
	<u> </u>	<u> </u>

FOX'S FRUIT & VEG LTD.

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

4. Employees

The average monthly number of employees, including the directors, during the financial year was as follows:

	2025 No.	2024 No.
Persons employed	10	11

5. Directors' remuneration

	2025 €	2024 €
Directors' emoluments in respect of qualifying services	66,248	66,248
	<u>66,248</u>	<u>66,248</u>

Emoluments paid to persons connected with directors amounted to €62,683, (2024 - €62,6544)

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6. Tangible fixed assets

	Leasehold buildings €	Plant and machinery €	Motor vehicles €	Total €
Cost				
At 1 April 2024	4,132	58,043	48,300	110,475
Additions	-	1,516	-	1,516
At 31st March 2025	4,132	59,559	48,300	111,991
Depreciation				
At 1 April 2024	4,132	52,557	14,183	70,872
Charge for the financial year on owned assets	-	2,134	9,660	11,794
At 31st March 2025	4,132	54,691	23,843	82,666
Net book value				
At 31st March 2025	-	4,868	24,457	29,325
At 31st March 2024	-	5,486	34,117	39,603

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

7. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	16,500	18,000
	16,500	18,000
	16,500	18,000

8. Debtors

	2025	2024
	€	€
Trade debtors	45,827	71,107
Corporation tax repayable	5,130	-
VAT repayable	645	3,213
Prepayments	6,051	6,032
	57,653	80,352
	57,653	80,352

9. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	79,098	92,639
Corporation tax	-	3,230
Taxation and social insurance	4,222	5,401
Other creditors	2,091	2,091
Accruals	7,983	6,417
	93,394	109,778
	93,394	109,778

FOX'S FRUIT & VEG LTD.

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

10. Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the financial year	194,947	162,389
Profit/(loss) for the financial year	(13,047)	32,558
Profit and loss account carried forward at the end of the financial year	<u>181,900</u>	<u>194,947</u>

11. Approval of financial statements

The board of directors approved these financial statements for issue on 18 December 2025