

Company registration number 672282 (Ireland)

BUTCHERS BEST ABATTOIR LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

BUTCHERS BEST ABATTOIR LTD

COMPANY INFORMATION

Directors	Alan Kennedy Eoin Egars
Secretary	Alan Kennedy
Company number	672282
Registered office	Barkers Road, Bunclody, Co. Wexford
Accountants	Lelia Kavanagh CPA T/A LK Accounting Services Tomfarney, Clonroche, Enniscorthy Wexford.
Business address	Barkers Road, Bunclody, Co. Wexford

BUTCHERS BEST ABATTOIR LTD

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BUTCHERS BEST ABATTOIR LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The directors present their annual report and financial statements for the year ended 30 June 2025.

Principal activities

The principal activity of the company continued to be that of an abattoir

Results and dividends

The results for the year are set out on page 4.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Alan Kennedy

Eoin Egars

Tomas Kinsella retired as director at the end of last year

Directors' and secretary's interests

The directors' and secretary's interests in the shares of the company were as stated below:

	100 Ordinary Shares of €1 each	
	1 July 2024	30 June 2025
Alan Kennedy	50	50
Eoin Egars	50	50

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

[** Amend as appropriate **]

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's [** business premises, Barkers Road, Bunclody, Co. Wexford. / registered office, Barkers Road, Bunclody, Co. Wexford. **]

Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

BUTCHERS BEST ABATTOIR LTD

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

On behalf of the board

Alan Kennedy
Director

Eoin Egars
Director

3 February 2026

BUTCHERS BEST ABATTOIR LTD

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 JUNE 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 for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. 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 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 Directors' Report 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.

On behalf of the board

Alan Kennedy
Director

Eoin Egars
Director

3 February 2026

BUTCHERS BEST ABATTOIR LTD

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 €	2024 €
Turnover	3	472,904	464,152
Cost of sales		(349,484)	(335,043)
Gross profit		123,420	129,109
Administrative expenses		(189,655)	(79,426)
Operating (loss)/profit	4	(66,235)	49,683
Interest payable and similar expenses	6	(1,428)	(389)
(Loss)/profit before taxation		(67,663)	49,294
Tax on (loss)/profit	7	-	(6,162)
(Loss)/profit for the financial year		(67,663)	43,132

The profit and loss account has been prepared on the basis that all operations are continuing operations.

BUTCHERS BEST ABATTOIR LTD

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	€	€
(Loss)/profit for the year	(67,663)	43,132
Other comprehensive income	-	-
Total comprehensive income for the year	<u>(67,663)</u>	<u>43,132</u>

BUTCHERS BEST ABATTOIR LTD

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	8		33,111		31,747
Current assets					
Stocks	10	16,500		22,000	
Debtors	11	43,796		47,618	
Cash at bank and in hand		-		5,808	
		<u>60,296</u>		<u>75,426</u>	
Creditors: amounts falling due within one year	12	<u>(76,549)</u>		<u>(27,032)</u>	
Net current (liabilities)/assets			<u>(16,253)</u>		<u>48,394</u>
Total assets less current liabilities			16,858		80,141
Creditors: amounts falling due after more than one year	13		<u>(62,823)</u>		<u>(58,443)</u>
Net (liabilities)/assets			<u>(45,965)</u>		<u>21,698</u>
Capital and reserves					
Called up share capital presented as equity	16		-		-
Profit and loss reserves			<u>(45,965)</u>		<u>21,698</u>
Total equity			<u>(45,965)</u>		<u>21,698</u>

We, as directors of Butchers Best Abattoir Ltd, state that:

(a) the company is availing itself of the exemption from audit 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 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

(d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:

(i) 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

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

BUTCHERS BEST ABATTOIR LTD

BALANCE SHEET (CONTINUED)

AS AT 30 JUNE 2025

The financial statements were approved by the board of directors and authorised for issue on 3 February 2026 and are signed on its behalf by:

Director

BUTCHERS BEST ABATTOIR LTD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Share capital	Profit and loss reserves	Total
	€	€	€
Balance at 1 July 2023	-	(21,434)	(21,434)
Year ended 30 June 2024:			
Profit and total comprehensive income	-	43,132	43,132
	<u>-</u>	<u>43,132</u>	<u>43,132</u>
Balance at 30 June 2024	-	21,698	21,698
Year ended 30 June 2025:			
Loss and total comprehensive income	-	(67,663)	(67,663)
	<u>-</u>	<u>(67,663)</u>	<u>(67,663)</u>
Balance at 30 June 2025	<u>-</u>	<u>(45,965)</u>	<u>(45,965)</u>

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Company information

Butchers Best Abattoir Ltd is a limited company domiciled and incorporated in Ireland. The registered office is Barkers Road,, Bunclody,, Co. Wexford and its company registration number is 672282.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

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 contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	12.5%
Computers	20%
Motor vehicles	12.5%

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.10 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Turnover

	2025	2024
	€	€
Turnover analysed by class of business		
Sales	472,904	464,152

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

4 Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit for the year is stated after charging:		
Depreciation of owned tangible fixed assets	6,173	4,806
	<u> </u>	<u> </u>
5 Employees		
The average monthly number of persons (including directors) employed by the company during the year was:		
	2025	2024
	Number	Number
	3	3
	<u> </u>	<u> </u>
Their aggregate remuneration comprised:		
	2025	2024
	€	€
Wages and salaries	67,942	34,601
	<u> </u>	<u> </u>
6 Interest payable and similar expenses	2025	2024
	€	€
Other finance costs:		
Interest on finance leases and hire purchase contracts	1,428	389
	<u> </u>	<u> </u>
7 Taxation	2025	2024
	€	€
Current tax		
Corporation tax on profits for the current period	-	6,162
	<u> </u>	<u> </u>

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

7 Taxation (Continued)

The actual charge for the year can be reconciled to the expected (credit)/charge for the year based on the profit or loss and the standard rate of tax as follows:

	2025 €	2024 €
(Loss)/profit before taxation	(67,663)	49,294
	<u> </u>	<u> </u>
Expected tax charge based on the standard rate of corporation tax of 0% (2024: 12.50%)	-	6,162
	<u> </u>	<u> </u>
Taxation charge in the financial statements	-	6,162
	<u> </u>	<u> </u>

8 Tangible fixed assets

	Fixtures and fittings €	Computers €	Motor vehicles €	Total €
Cost				
At 1 July 2024	10,168	1,579	26,995	38,742
Additions	-	7,537	-	7,537
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	10,168	9,116	26,995	46,279
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 July 2024	2,357	1,264	3,374	6,995
Depreciation charged in the year	976	1,823	3,374	6,173
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	3,333	3,087	6,748	13,168
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 30 June 2025	6,835	6,029	20,247	33,111
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	7,811	315	23,621	31,747
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

9 Financial instruments

10 Stocks

	2025 €	2024 €
Raw materials and consumables	16,500	22,000
	<u> </u>	<u> </u>

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

11 Debtors

	2025	2024
	€	€
Amounts falling due within one year:		
Trade debtors	35,231	38,000
Other debtors	8,565	9,618
	<u>43,796</u>	<u>47,618</u>

12 Creditors: amounts falling due within one year

	Notes	2025	2024
		€	€
Amounts owed to credit institutions	14	1,049	-
Other borrowings	14	41,600	11,600
Trade creditors		30,061	8,000
Corporation tax		-	6,162
PAYE and social security		2,499	-
Accruals		1,340	1,270
		<u>76,549</u>	<u>27,032</u>

13 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		€	€
Obligations under finance leases	15	22,722	28,155
Other creditors		40,101	30,288
		<u>62,823</u>	<u>58,443</u>

14 Loans and overdrafts

	2025	2024
	€	€
Bank overdrafts	1,049	-
Loans from related parties	41,600	11,600
	<u>42,649</u>	<u>11,600</u>
Payable within one year	<u>42,649</u>	<u>11,600</u>

The long-term loans are secured by fixed charges over [XXX]

BUTCHERS BEST ABATTOIR LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

14 Loans and overdrafts

(Continued)

[An entity shall disclose information that enables users of its financial statements to evaluate the significance of financial instruments for its financial position and performance. For example, for long term debt such information would normally include the terms and conditions of the debt instrument (such as interest rate, maturity, repayment schedule, and restrictions that the debt instrument imposes on the entity.)]

15 Finance lease obligations

	2025	2024
	€	€
Future minimum lease payments due under finance leases:		
Within one year	5,927	5,927
In two to five years	16,795	22,228
	<u>22,722</u>	<u>28,155</u>

Finance lease payments represent rentals payable by the company for certain items of plant and machinery. Leases include purchase options at the end of the lease period, and no restrictions are placed on the use of the assets. The average lease term is [X] years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

16 Share capital

	2025	2024	2025	2024
Authorised equity				
100 Ordinary Shares of €1 each	100	100	-	-
Authorised				

17 Approval of financial statements

The directors approved the financial statements on 3 February 2026.

BUTCHERS BEST ABATTOIR LTD
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025

BUTCHERS BEST ABATTOIR LTD

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	2025	2025	2024	2024
	€	€	€	€
Turnover				
Sales of goods		472,904		464,152
Cost of sales				
Opening stock of finished goods	22,000		-	
Raw materials purchases	343,984		357,043	
Closing stock of raw materials	(16,500)		(22,000)	
	<u> </u>		<u> </u>	
Total cost of sales		(349,484)		(335,043)
		<u> </u>		<u> </u>
Gross profit	26.10%	123,420	27.82%	129,109
Administrative expenses				
Wages and salaries	67,942		34,601	
Subcontract labour	2,201		-	
Packaging	1,412		-	
Rent	52,000		19,000	
Rates	1,100		-	
Cleaning	1,090		126	
Power, light and heat	23,577		7,962	
Premises insurance	4,470		-	
Equipment repairs	9,064		4,125	
Software costs	3,500		-	
Hire of equipment	996		340	
Motor running expenses	2,193		4,447	
Travelling expenses	116		1,299	
Postage, courier and delivery charges	7,200		10	
Consultancy fees	2,065		-	
Accountancy	1,320		1,581	
Bank charges	703		278	
Discounts received	-		(37)	
Printing and stationery	196		868	
Tools & consumables	2,283		-	
Sundry expenses	54		20	
Depreciation	6,173		4,806	
	<u> </u>		<u> </u>	
		(189,655)		(79,426)
		<u> </u>		<u> </u>
Operating (loss)/profit		(66,235)		49,683
Interest payable and similar expenses				
Hire purchase interest payable		(1,428)		(389)
		<u> </u>		<u> </u>
(Loss)/profit before taxation	14.31%	(67,663)	10.62%	49,294
		<u> </u>		<u> </u>

BUTCHERS BEST ABATTOIR LTD

DETAILED PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

	2025 €	2025 €	2024 €	2024 €
		2025 €		2024 €
Mandatory DPL Tags for Irish Revenue Only				
Turnover		472,904		(464,152)
Other Operating Income		-		-
Gross Profit/ Loss		123,420		(129,109)
Staff costs		(67,942)		34,601
Government grant		-		-
Subcontractor costs		(2,201)		-
Profit/Loss before tax		(67,663)		(49,294)
