

**Clopin Meat Consultancy Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial period from 29 August 2024 (date of incorporation) to 31 August**  
**2025**

# Clopin Meat Consultancy Ltd

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 10

**Clopin Meat Consultancy Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Arnaud Clopin Aine Kavanagh
<b>Company Secretary</b>	Arnaud Clopin
<b>Company Number</b>	770647
<b>Registered Office and Business Address</b>	La Cave Killybegs Inch Gorey Wexford
<b>Accountants</b>	Doyle Fielding Chartered Accountants Chartered Accountants Abbey Square Enniscorthy Wexford Y21 TR53 Ireland

# Clopin Meat Consultancy Ltd

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 29 August 2024 (date of incorporation) to 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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 period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and 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. 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 period end date and of the profit or loss of the company for the financial period 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 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. 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.

### Directors' declaration on unaudited financial statements

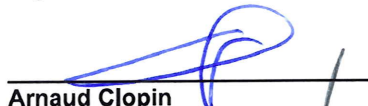
In relation to the financial statements which comprise the Balance Sheet and the related notes:

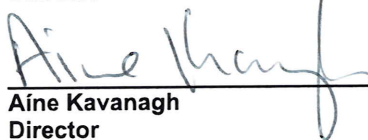
The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Doyle Fielding Chartered Accountants, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial period from 29 August 2024 (date of incorporation) to 31 August 2025."

### Signed on behalf of the board

  
\_\_\_\_\_  
Arnaud Clopin  
Director

  
\_\_\_\_\_  
Aine Kavanagh  
Director

1 April 2026

# Clopin Meat Consultancy Ltd

## BALANCE SHEET

as at 31 August 2025

	Notes	Aug 25 €
<b>Fixed Assets</b>		
Intangible assets	8	25,200
Tangible assets	9	16,581
<b>Fixed Assets</b>		<u>41,781</u>
<b>Current Assets</b>		
Debtors	10	5,362
Cash and cash equivalents		23,528
		<u>28,890</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(21,044)</u>
<b>Net Current Assets</b>		<u>7,846</u>
<b>Total Assets less Current Liabilities</b>		<u>49,627</u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity	13	100
Retained earnings		49,527
<b>Equity attributable to owners of the company</b>		<u>49,627</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Clopin Meat Consultancy Ltd, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

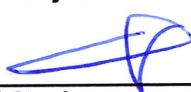
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the 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. The company 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 and the small companies' regime.

**Approved by the board on 1 April 2026 and signed on its behalf by:**

  
\_\_\_\_\_  
Arnaud Clopin  
Director

  
\_\_\_\_\_  
Aine Kavanagh  
Director

# Clopin Meat Consultancy Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 29 August 2024 (date of incorporation) to 31 August 2025

### 1. General Information

Clopin Meat Consultancy Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 770647. The registered office of the company is La Cave, Killybegs, Inch, Gorey, Wexford which is also the principal place of business of the company. The principal activity of the company is consultancy services. 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 period ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover 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.

Turnover 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.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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:

Motor vehicles	- 12.5% Straight line
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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.

**Clopin Meat Consultancy Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period from 29 August 2024 (date of incorporation) to 31 August 2025

**Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

**Cash and cash equivalents**

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**Trade and other creditors**

Creditors and accruals 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.

**Employee benefits**

The company provides a range of benefits to employees, including annual bonus arrangements and paid holiday arrangements.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

**Taxation and deferred taxation**

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) Current tax

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.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

**Clopin Meat Consultancy Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period from 29 August 2024 (date of incorporation) to 31 August 2025

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

**3. Period of financial statements**

The financial statements are for the 12 month 3 days period from 29 August 2024 (date of incorporation) to 31 August 2025.

**4. Statement on previous periods**

The company did not present financial statements for previous periods.

**5. Turnover**

The whole of the company's turnover is attributable to its market in Ireland and is derived from the principal activity of consultancy services.

**6. Operating profit**

**Aug 25**  
**€**

**Operating profit is stated after charging:**

Depreciation of tangible assets

**2,369**

**7. Employees**

The average monthly number of employees, including directors, during the financial period was 3.

**Aug 25**  
**Number**

Director

**1**

Employee

**2**

**3**

**8. Intangible assets**

	<b>Goodwill</b> <b>€</b>	<b>Total</b> <b>€</b>
<b>Cost</b>		
At 29 August 2024	-	-
Additions	28,000	28,000
Written off against reserves	(2,800)	(2,800)
	<u>25,200</u>	<u>25,200</u>
At 31 August 2025	<u>25,200</u>	<u>25,200</u>
<b>Net book value</b>		
At 31 August 2025	<u>25,200</u>	<u>25,200</u>

**Clopin Meat Consultancy Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period from 29 August 2024 (date of incorporation) to 31 August 2025

<b>9. Tangible assets</b>			
		<b>Motor vehicles</b>	<b>Total</b>
		<b>€</b>	<b>€</b>
<b>Cost</b>			
At 29 August 2024		-	-
Additions		18,950	18,950
		<hr/>	<hr/>
At 31 August 2025		18,950	18,950
		<hr/>	<hr/>
<b>Depreciation</b>			
At 29 August 2024		-	-
Charge for the financial period		2,369	2,369
		<hr/>	<hr/>
At 31 August 2025		2,369	2,369
		<hr/>	<hr/>
<b>Net book value</b>			
At 31 August 2025		<b>16,581</b>	<b>16,581</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>10. Debtors</b>			<b>Aug 25</b>
			<b>€</b>
Trade debtors			3,844
Prepayments			1,518
			<hr/>
			5,362
			<hr/> <hr/>
<b>11. Creditors</b>			<b>Aug 25</b>
<b>Amounts falling due within one year</b>			<b>€</b>
Taxation			18,250
Directors' current accounts (Note 16)			826
Accruals			1,968
			<hr/>
			21,044
			<hr/> <hr/>
<b>12. Taxation</b>			<b>Aug 25</b>
			<b>€</b>
<b>Creditors:</b>			
VAT			5,838
Corporation tax			7,962
PAYE			4,450
			<hr/>
			18,250
			<hr/> <hr/>
<b>13. Share capital</b>			<b>Aug 25</b>
			<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Allotted, called up and fully paid</b>			
Ordinary	100	€1.00 each	100
			<hr/> <hr/>

**Clopin Meat Consultancy Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period from 29 August 2024 (date of incorporation) to 31 August 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 31/08/25</b>
Arnaud Clopin	Ordinary	50
Aíne Kavanagh	Ordinary	50
		<u>100</u>
		<u><u>100</u></u>
<b>14. Income Statement</b>		
		<b>Aug 25 €</b>
At 29 August 2024		-
Goodwill written-off		(2,800)
Profit for the financial period		<u>52,327</u>
At 31 August 2025		<u><u>49,527</u></u>
<b>15. Capital commitments</b>		
The company had no material capital commitments at the financial period-ended 31 August 2025.		
<b>16. Directors' remuneration and transactions</b>		<b>Aug 25 €</b>
Remuneration		<u>77,055</u>
		<u><u>77,055</u></u>
The following amounts are repayable to the directors:		<b>Aug 25 €</b>
Arnaud Clopin		<u>826</u>
		<u><u>826</u></u>
<b>17. Related party transactions</b>		
During the year ended 31st August 2025, the company paid wages of €31,641 to connected parties.		
<b>18. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial period-end.		
<b>19. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board of directors on 1 April 2026.		