

Company Number: 525130

**Bergins Family Food Store Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

# Bergins Family Food Store Limited

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# Bergins Family Food Store Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 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 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 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 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.

Signed on behalf of the board

*Robert Bergin*

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Robert Bergin  
Director

*Paula Bergin*

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Paula Bergin  
Director

13 November 2025

# Bergins Family Food Store Limited

## STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	7	178,270	164,609
Financial assets	8	1	-
<b>Non-Current Assets</b>		<b>178,271</b>	<b>164,609</b>
<b>Current Assets</b>			
Inventories	9	242,935	270,688
Receivables	10	489,784	143,249
Cash and cash equivalents		85,590	192,445
		<b>818,309</b>	<b>606,382</b>
<b>Payables: amounts falling due within one year</b>	11	<b>(430,146)</b>	<b>(382,619)</b>
<b>Net Current Assets</b>		<b>388,163</b>	<b>223,763</b>
<b>Total Assets less Current Liabilities</b>		<b>566,434</b>	<b>388,372</b>
<b>Payables:</b>			
amounts falling due after more than one year	12	(162,674)	(30,237)
<b>Net Assets</b>		<b>403,760</b>	<b>358,135</b>
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings		403,660	358,035
<b>Equity attributable to owners of the company</b>		<b>403,760</b>	<b>358,135</b>

# Bergins Family Food Store Limited

## STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

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 Bergins Family Food Store 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 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 year and of its profit or loss for such a financial year 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 13 November 2025 and signed on its behalf by:

*Robert Bergin*

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Robert Bergin  
Director

*Paula Bergin*

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Paula Bergin  
Director

**Bergins Family Food Store Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 March 2023</b>	100	254,823	254,923
Profit for the financial year	-	103,212	103,212
<b>At 29 February 2024</b>	100	358,035	358,135
Profit for the financial year	-	45,625	45,625
<b>At 28 February 2025</b>	<b>100</b>	<b>403,660</b>	<b>403,760</b>

# Bergins Family Food Store Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

Bergins Family Food Store Limited is a company limited by shares incorporated in Ireland. Derrinturn, Carbury, Co Kildare, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 28 February 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 year, 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.

#### Revenue

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

#### Government grants

Government grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Company has complied with all attached conditions.

#### 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 Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 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.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5 % 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.

#### Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

# Bergins Family Food Store Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### Inventories

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 receivables

Trade and other receivables 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 profit or loss in the period in which they are incurred.

### Trade and other payables

Trade and other payables 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 Statement of Financial Position date.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	<b>47,593</b>	40,098
Amortisation of Government grants	<b>(3,640)</b>	(3,640)
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. Finance costs</b>	<b>2025</b>	2024
	€	€
Interest	-	1,801
	<u><u>          </u></u>	<u><u>          </u></u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 32, (2024 - 32).

	<b>2025</b>	2024
	Number	Number
Directors	<b>2</b>	2
Retail/Sales	<b>30</b>	30
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>32</b>	32
	<u><u>          </u></u>	<u><u>          </u></u>

**Bergins Family Food Store Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2025

**6. Intangible assets**

	<b>Goodwill</b> €	<b>Total</b> €
<b>Cost</b>		
At 1 March 2024	130,000	130,000
At 28 February 2025	130,000	130,000
<b>Provision for diminution in value</b>		
At 28 February 2025	130,000	130,000
<b>Carrying amount</b>		
At 28 February 2025	-	-

**7. Property, plant and equipment**

	<b>Fixtures, fittings and equipment</b> €	<b>Motor vehicles</b> €	<b>Total</b> €
<b>Cost</b>			
At 1 March 2024	377,697	17,510	395,207
Additions	61,254	-	61,254
At 28 February 2025	438,951	17,510	456,461
<b>Depreciation</b>			
At 1 March 2024	228,409	2,189	230,598
Charge for the financial year	45,404	2,189	47,593
At 28 February 2025	273,813	4,378	278,191
<b>Carrying amount</b>			
At 28 February 2025	<b>165,138</b>	<b>13,132</b>	<b>178,270</b>
At 29 February 2024	149,288	15,321	164,609

**8. Financial fixed assets**

	<b>Other unlisted investments</b> €	<b>Total</b> €
<b>Investments</b>		
<b>Cost</b>		
Additions	1	1
At 28 February 2025	1	1
<b>Carrying amount</b>		
At 28 February 2025	<b>1</b>	<b>1</b>

**9. Inventories**

	<b>2025</b> €	<b>2024</b> €
Finished goods and goods for resale	<b>242,935</b>	270,688

The replacement cost of stock did not differ significantly from the figures shown.

## Bergins Family Food Store Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

<b>10. Receivables</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade receivables	235,600	119,279
Other debtors	224,858	700
Taxation	8,226	-
Prepayments	21,100	23,270
	<u>489,784</u>	<u>143,249</u>
<b>11. Payables</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	44,568	19,259
Trade payables	150,170	208,226
Taxation	26,478	27,951
Directors' current accounts (Note 15)	23,958	2,754
Other creditors	5,000	5,000
Accruals	179,972	119,429
	<u>430,146</u>	<u>382,619</u>
<b>12. Payables</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	€	€
Bank loan	148,115	12,038
Government grants	14,559	18,199
	<u>162,674</u>	<u>30,237</u>
<b>Loans</b>		
Repayable in one year or less, or on demand	44,568	19,259
Repayable between one and two years	148,115	12,038
	<u>192,683</u>	<u>31,297</u>
<b>13. Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
At 1 March 2024	358,035	254,823
Profit for the financial year	45,625	103,212
	<u>403,660</u>	<u>358,035</u>
<b>14. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 28 February 2025.		
<b>15. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	85,000	85,000
	<u>85,000</u>	<u>85,000</u>

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 for the financial year ended 28 February 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Robert Bergin	<b>23,958</b>	2,754

**16. Events After the End of the Reporting Period**

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

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 13 November 2025.