

Company registration number 751163 (Republic of Ireland)

**RIVERVIEW FOODS LTD**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2024**

# RIVERVIEW FOODS LTD

## CONTENTS

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	<b>Page</b>
Directors' declaration	1
Balance sheet	2
Notes to the financial statements	3 - 4

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# **RIVERVIEW FOODS LTD**

## **DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024**

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In relation to the financial statements which comprise the profit and loss account, 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 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 DBA Accountants Ltd, all 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 transactions of the company for the period ended 31 December 2024.

On behalf of the board

John Mohan  
**Director**

Gerard Caulfield  
**Director**

26 February 2026

# RIVERVIEW FOODS LTD

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 €	€
Intangible assets			-
<b>Current assets</b>			
Debtors	3	1	
<b>Net current assets</b>			<u>1</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity			25,000
Share premium account			2,475,001
Profit and loss reserves			<u>(2,500,000)</u>
<b>Total equity</b>			<u><u>1</u></u>

We, as directors of Riverview Foods Ltd, state that:

(a) The company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.

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

(i) 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 period; and

(ii) to otherwise comply with the provisions of this Act 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.

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'.

The financial statements were approved by the board of directors and authorised for issue on 26 February 2026 and are signed on its behalf by:

John Mohan  
Director

Gerard Caulfield  
Director

# RIVERVIEW FOODS LTD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Company information

Riverview Foods Ltd is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Smithboro, Co Monaghan and its company registration number is 751163.

##### 1.1 Reporting period

The company was incorporated on 27 October 2023. In accordance with provisions of the Companies Act 2014, the first financial reporting period covers 14 months from the date of incorporation to 31 December 2024. As this is the company's first financial statements, no comparative figures are presented.

##### 1.2 Basis of preparation

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"), as adapted by Section 1A of 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. The principal accounting policies adopted are set out below.

##### 1.3 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.

##### 1.4 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.

# RIVERVIEW FOODS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

### 1 Accounting policies (Continued)

#### **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.

#### 1.5 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.

### 2 Financial assets

#### **Movements in fixed asset investments**

	<b>Investment in subsidiary</b>
	<b>€</b>
<b>Cost or valuation</b>	
At 27 October 2023	-
Investment Additions	2,500,000
Impairment	(2,500,000)
	<hr/>
At 31 December 2024	-
	<hr/>
<b>Carrying amount</b>	
At 31 December 2024	-
	<hr/> <hr/>

### 3 Debtors

	<b>2024</b>
	<b>€</b>
<b>Amounts falling due within one year:</b>	
Unpaid share capital	1
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### 4 Approval of financial statements

The directors approved the financial statements on 26 February 2026.