

Company registration number: **512790**

**Bakeworld Limited**  
**Unaudited Financial Statements**  
**for the year ended 30 June 2025**

Draft

# Bakeworld Limited

## Unaudited Financial Statements

### Year ended 30 June 2025

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# Bakeworld Limited

## Directors and Other Information

### Year ended 30 June 2025

Directors	Peter Dunne Audrey Carroll
Company secretary	Peter Dunne
Accountant	Oilean Accountancy 8 Hillview, Seafield, Ballymoney Gorey Wexford Y25 WK15 Ireland
Registered office	3 St Cuan Ballybrennan Bree Wexford Ireland

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# Bakeworld Limited

## Directors' Report

### Year ended 30 June 2025

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

#### DIRECTORS

The directors who served the company during the year were as follows:

Peter Dunne

Audrey Carroll

#### ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at 3 St Cuan, Ballybrennan, Bree, Wexford, Ireland.

#### DIVIDENDS

During the year the directors have not paid any interim dividends or recommended payment of a final dividend.

#### DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 30 June 2025, had no interests in shares in, or debentures of, the company.

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Peter Dunne

Director

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Audrey Carroll

Director

# Bakeworld Limited

## Report to the directors on the preparation of the unaudited statutory financial statements of Bakeworld Limited

Year ended 30 June 2025

As described on the balance sheet, the Board of Directors of Bakeworld Limited are responsible for the preparation of the financial statements for the year ended 30 June 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

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Oilean Accountancy

8 Hillview, Seafield,  
Ballymoney  
Gorey  
Wexford  
Y25 WK15  
Ireland

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# Bakeworld Limited

## Profit and Loss Account

Year ended 30 June 2025

	2025	2024
	€	€
Turnover	523,109	420,826
Cost of raw materials and consumables	(361,432)	(276,894)
Staff costs	(94,797)	(88,814)
Value adjustments and other amounts written off assets	(1,911)	(1,911)
Other expenses	(60,473)	(51,867)
Tax	(519)	(168)
<b>Profit</b>	<b>3,977</b>	<b>1,172</b>

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# Bakeworld Limited

## Balance Sheet

30 June 2025

	2025	2024
	€	€
Fixed assets	3,313	5,224
Current assets	192,782	179,388
Creditors: amounts falling due within one year	(135,899)	(128,393)
<b>Net current assets</b>	<b>56,883</b>	<b>50,995</b>
<b>Total assets less current liabilities</b>	<b>60,196</b>	<b>56,219</b>
Accruals and deferred income	(1,600)	(1,600)
<b>Net assets</b>	<b>58,596</b>	<b>54,619</b>
<b>Capital and reserves</b>	<b>58,596</b>	<b>54,619</b>

We, as directors of Bakeworld Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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 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.

These financial statements have been prepared in accordance with the micro companies regime.

# Bakeworld Limited

Balance Sheet (continued)

30 June 2025

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Peter Dunne

Director

Company registration number: 512790

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# Bakeworld Limited

## Notes to the Financial Statements

Year ended 30 June 2025

### 1 General information

Bakeworld Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 512790 and the address of the registered office is 3 St Cuan, Ballybrennan, Bree, Wexford, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

#### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Bakeworld Limited

## Notes to the Financial Statements (continued)

Year ended 30 June 2025

### STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

### DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

# Bakeworld Limited

Notes to the Financial Statements (continued)

Year ended 30 June 2025

## 4 Appropriation of profit and loss account

	2025	2024
	€	€
<b>At start of year</b>	44,619	43,447
Profit for the financial year	3,977	1,172
<b>At end of year</b>	<u>48,596</u>	<u>44,619</u>

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