

Dela Foods Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Dela Foods Limited
CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Balance Sheet	5
Notes to the Financial Statements	6 - 9

Dela Foods Limited
DIRECTORS AND OTHER INFORMATION

Directors	Joe Bohan Margaret Bohan
Company Number	523632
Registered Office	Radharc An Locha Clooniffe Moycullen
Business Address	51 Dominick Street Lower Galway
Accountants	D. V. Mannion & Company Limited Chartered Accountants and Registered Auditor 3 Devon Place The Crescent Galway
Bankers	Bank of Ireland Eyre Square Galway
Solicitors	Doherty & Co Solicitors Seville House New Dock Street Galway

Dela Foods Limited
ACCOUNTANT REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Dela Foods Limited for the financial year ended 30 April 2025

In accordance with the engagement letter dated 12 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 9 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Dela Foods Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Dela Foods Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Dela Foods Limited. You consider that Dela Foods Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Dela Foods Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

D. V. MANNION & COMPANY LIMITED

Chartered Accountants and Registered Auditor
3 Devon Place
The Crescent
Galway

12 January 2026

Dela Foods Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	104,577	118,326
Current Assets			
Stocks	7	14,280	13,050
Debtors	8	7,051	19,019
Cash at bank and in hand		522,482	510,084
		543,813	542,153
Creditors: amounts falling due within one year	9	(116,761)	(120,807)
Net Current Assets		427,052	421,346
Total Assets less Current Liabilities		531,629	539,672
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	531,529	539,572
Shareholders' Funds		531,629	539,672

We as Directors of Dela Foods 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 micro companies' regime.

Approved by the board on 12 January 2026 and signed on its behalf by:

Joe Bohan
Director

Margaret Bohan
Director

Dela Foods Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Dela Foods Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 523632. The registered office of the company is Radharc An Locha, Clooniffe, Moycullen. 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 year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 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.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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 debtors

Trade and other debtors 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.

Dela Foods Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

Trade and other creditors

Trade and other creditors 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Balance Sheet date.

Ordinary share capital

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

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	28,161	26,831
Operating lease rentals		
- Land and buildings	6,247	6,052
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	123	-
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		

The average monthly number of employees, including directors, during the financial year was 25, (2024 - 34).

	2025	2024
	Number	Number
Directors	2	2
Employees	23	32
	<u><u> </u></u>	<u><u> </u></u>
	25	34
	<u><u> </u></u>	<u><u> </u></u>

Dela Foods Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

6. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024	261,604	261,604
Additions	14,412	14,412
At 30 April 2025	<u>276,016</u>	<u>276,016</u>
Depreciation		
At 1 May 2024	143,278	143,278
Charge for the financial year	28,161	28,161
At 30 April 2025	<u>171,439</u>	<u>171,439</u>
Net book value		
At 30 April 2025	<u>104,577</u>	<u>104,577</u>
At 30 April 2024	<u>118,326</u>	<u>118,326</u>
7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>14,280</u>	<u>13,050</u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Other debtors	810	8,664
Taxation	2,991	-
Prepayments	3,250	10,355
	<u>7,051</u>	<u>19,019</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	44,757	38,927
Taxation	51,162	50,962
Directors' current accounts	1,592	3,451
Other creditors	-	5,558
Accruals	19,250	21,909
	<u>116,761</u>	<u>120,807</u>
10. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	539,572	508,360
(Loss)/profit for the financial year	(8,043)	31,212
At 30 April 2025	<u>531,529</u>	<u>539,572</u>

Dela Foods Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 January 2026.