

# **Good Food&Good People Limited**

Directors Report and unaudited Financial Statements

For the Financial Year ended 12 December 2025

Company's Registration Number: 765813

**Tractus Ltd  
Office 6B, First Floor  
Ashbourne Town Centre  
Ashbourne  
Co Meath**

# Reports and Abridged Financial Statements

<b>Contents</b>	<b>Page</b>
<u>Directors and other information</u>	<u>3</u>
<u>Accountant's report</u>	<u>4</u>
<u>Directors' report</u>	<u>5</u>
<u>Statement of directors' responsibilities</u>	<u>6</u>
<u>Statement of accounting policies</u>	<u>7</u>
<u>Abridged Statement of Financial Position</u>	<u>8</u>
<u>Notes forming part of the financial statements</u>	<u>11</u>



## **ACCOUNTANT'S REPORT**

In accordance with instructions given to me I have prepared and approved without carrying out an audit the annexed abridged financial statements from the accounting records of the client and from information and explanations supplied to me by him.

The report has been compiled solely for the information and use by the directors of Good Food&Good People Limited and not intended to be and should not be used by any other party.

**Lubo Biczal**

**Tractus Limited**

**Office 6B, First Floor**

**Ashbourne Town Centre**

**Ashbourne**

**Co Meath**

**Date: 28<sup>th</sup> day of January 2026**

## **DIRECTORS' REPORT**

The directors present their annual report and unaudited abridged financial statements for the year ended:

12.12.2025

### **Principal activities, business review and future developments**

The company provides Restaurants and mobile food service activities. It carries on all activities in relation to the aforementioned businesses and is open to the public.

### **Results**

It is not proposed to pay a dividend.

### **Directors**

There were no changes in the management of the company.

### **Books of Account**

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper 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 maintained at the Registered Office.

### **Directors' report**

On behalf of the board

Marek Wojtkowiak  
**Director**

Tractus Limited  
**Secretary**

02.02.2026

---

1 Directors will consider whether the accounting personnel:

(i) Are suitably qualified – for example, hold a professional qualification as an accountant or accounting technician.

(ii) Have the knowledge and experience needed to understand the business and how its particular circumstances impact the books of account.

2 Directors consider whether the relevant personnel are able, without undue difficulty, to ascertain at all times the financial position and results of the company.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with the Companies Acts, 1963 to 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.

We, as the Directors, hereby certify that we have relied on the specific exemptions contained in Chapters 15 and 16 of Part 6 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of those exemptions as a small company.

Marek Wojtkowiak  
**Director**

Tractus Limited  
**Secretary**

02.02.2026

## **Statement of accounting policies**

For the year ended 12.12.2025

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

### **Basis of preparation**

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

### **Accounting Convention**

The Financial Statements have been prepared under the Historical Cost Convention and the accounting policies therein.

### **Tangible fixed assets**

Equipment is stated at cost less accumulated depreciation. Depreciation is provided so as to write off the cost less estimated residual value of each asset over its expected useful economic life on a straight-line basis. An annual rate of 12.5% is applied which represents useful life of 8 years and corresponds with the general tear and wear policies.

### **Taxation**

The company is subject to Irish tax regime.

### **Turnover**

Turnover represents services invoiced to customers and excludes Value Added Tax and derives from the provision of services falling within the company's ordinary activities.

# Statement of Financial Position

## Good Food & Good People Limited

## Balance Sheet

Assets	12-Dec-2025	31-Dec-2025
<b>Current assets:</b>	<b>Column1</b>	<b>Column2</b>
Cash	1,295	
Investments		
Inventories	2,669	
Accounts receivable		
Pre-paid expenses	2,634	
Other Receivables		
<b>Total current assets</b>	<b>6,598</b>	<b>0</b>
<b>Fixed assets:</b>	<b>Column1</b>	<b>Column2</b>
Property and equipment	1,386	
Leasehold improvements		
Equity and other investments		
Less accumulated depreciation	-173	
<b>Total fixed assets</b>	<b>1,213</b>	<b>0</b>
<b>Other assets:</b>	<b>Column1</b>	<b>Column2</b>
Goodwill		
<b>Total other assets</b>	<b>0</b>	<b>0</b>
<b>Total assets</b>	<b>7,811</b>	<b>0</b>

Liabilities and owner's equity	12-Dec-2025	31-Dec-2025
<b>Current liabilities:</b>	<b>Column1</b>	<b>Column2</b>
Accounts payable	8,460	
Accrued wages		
Director's Loan		
Corporation tax payable	0	
Other Taxes payable	32,512	
Other Liabilities	0	
<b>Total current liabilities</b>	<b>40,973</b>	<b>0</b>
<b>Long-term liabilities:</b>	<b>Column1</b>	<b>Column2</b>
Long Term Lease		
Long Term Loan		
<b>Total long-term liabilities</b>	<b>0</b>	<b>0</b>
<b>Owner's equity:</b>	<b>Column1</b>	<b>Column2</b>
Share capital paid up	100	
Investment capital		
Accumulated retained earnings	-33,262	
<b>Total owner's equity</b>	<b>-33,162</b>	<b>0</b>
<b>Total liabilities and owner's equity</b>	<b>7,811</b>	<b>0</b>

Balance Sheet continues overleaf →

## Audit Exemption Statement

We, as Directors of **Good Food&Good People 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 s.358 are satisfied,

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

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the Board of the Directors

Marek Wojtkowiak  
**Director**

Tractus Limited  
**Secretary**

02.02.2026

## Notes

(Forming part of the financial statements)

### 1 Turnover

Entire turnover derives from activities in the Republic of Ireland.

### 2 Administrative expenses

Only regular, reoccurring expenses are included in Administrative Expenses

### 3 Exceptional items

We are not aware of any exceptional items that would require separate disclosure.

### 4 Investment income

There was no investment income for the accounting year 2025.

### 5 Interest payable and similar charges

There have been no charges to the accounts in 2025.

### 6 Statutory and other information

	2025	2024
Owned tangible fixed assets	1,386	0
Depreciation and other amounts written off:	173	0

### 7 Credit transactions with directors

No credit transactions took place with directors.

### 8 Security for loans

The company has no open loans or any other liabilities that would require securities or collaterals.

### 9 Material interests of directors in contracts with the company

None of the directors had a beneficial interest in any material contract to which the company was a party during the year.

### 10. Financial assets

None

**11 Debtors**

None

**12 Creditors: amounts falling due within one year.**

None, apart from the regular vendors supplying the business.

**13 Creditors: Amounts falling due after more than one year.**

Total creditors 0.00 euro

**14 Commitments**

There are no capital commitments.

**15 Contingencies**

None

**16 Approval of financial statements**

The Board of Directors approved these financial statements for issue on 02.02.2026.

Marek Wojtkowiak  
**Director**

Tractus Limited  
**Secretary**

02.02.2026