

**HANLEYS FOOD LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**HANLEYS FOOD LIMITED**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 10

**HANLEYS FOOD LIMITED**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

The directors made the following statement in respect of the unaudited financial statements:

**"General responsibilities**

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.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

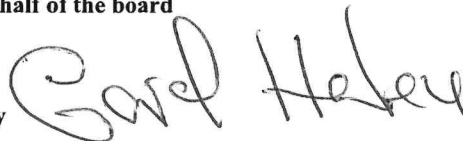
The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Strata Financial, all the company's accounting records and provided all the information, books and documents 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 the transactions of the company for the financial year ended 30 June 2025."

**Signed on behalf of the board**

**Carol Hanley**  
**Director**



**20 November 2025**

**Adam Hanley**  
**Director**



**20 November 2025**

**HANLEYS FOOD LIMITED**  
**BALANCE SHEET**  
**AS AT 30 JUNE 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>177,351</u>	<u>206,877</u>
<b>Current Assets</b>			
Stocks	8	15,570	15,331
Debtors	9	69,028	84,423
Cash and cash equivalents		<u>212,465</u>	<u>186,825</u>
		<u>297,063</u>	<u>286,579</u>
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>(142,052)</u>	<u>(159,517)</u>
<b>Net Current Assets</b>		<u>155,011</u>	<u>127,062</u>
<b>Total Assets less Current Liabilities</b>		<u>332,362</u>	<u>333,939</u>
<b>Creditors:</b> amounts falling due after more than one year	<b>11</b>	<u>(84,056)</u>	<u>(137,177)</u>
<b>Net Assets</b>		<u><u>248,306</u></u>	<u><u>196,762</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>248,206</u>	<u>196,662</u>
<b>Equity attributable to owners of the company</b>		<u><u>248,306</u></u>	<u><u>196,762</u></u>

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 Hanleys Food 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,

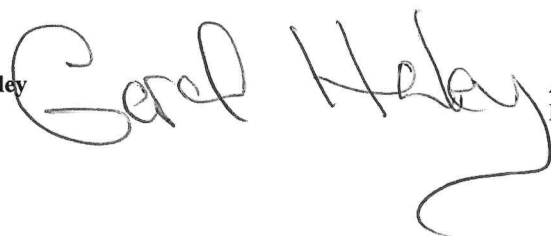
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 20 November 2025 and signed on its behalf by:**

Carol Hanley  
Director



Adam Hanley  
Director



**HANLEYS FOOD LIMITED**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
**AS AT 30 JUNE 2025**

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	38,709	38,809
Profit for the financial year	-	157,953	157,953
<b>At 30 June 2024</b>	100	196,662	196,762
Profit for the financial year	-	51,544	51,544
<b>At 30 June 2025</b>	<b>100</b>	<b>248,206</b>	<b>248,306</b>

**HANLEYS FOOD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**1. GENERAL INFORMATION**

Hanleys Food Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 567628. The registered office of the company is. The principal activity of the company is the sale of ready made meals. 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 June 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.

**Turnover**

Turnover is measured as the fair value of the consideration received or receivable, exclusive of trade discounts and value added tax. Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured.

**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 Balance Sheet and amortised on a straight line basis over its economic useful life of 8 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.

**Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. 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
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. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. If the recoverable amount of the asset is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of the fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

**HANLEYS FOOD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**Leasing and hire purchases**

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

**Stocks**

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.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its net realisable value and an impairment charge is recognised in the profit and loss account.

**Trade and other debtors**

Trade and other debtors are initially recognised at transaction price 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.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amounts and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

**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.

**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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

**Government grants**

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

**Ordinary share capital**

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

<b>3.</b>	<b>OPERATING PROFIT</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Operating profit is stated after charging/(crediting):</b>		
	Amortisation of intangible assets	-	7,250
	Depreciation of tangible assets	37,841	44,921
	Government grants received	(9,686)	(1,686)
		<u>          </u>	<u>          </u>
<b>4.</b>	<b>INTEREST PAYABLE AND SIMILAR EXPENSES</b>	<b>2025</b>	<b>2024</b>
		€	€
	Interest	16,433	18,797
		<u>          </u>	<u>          </u>

**HANLEYS FOOD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**5. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 8, (2024 - 6).

**6. INTANGIBLE ASSETS**

	<b>Goodwill</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 July 2024	58,000	58,000
At 30 June 2025	58,000	58,000
<b>Provision for diminution in value</b>		
At 30 June 2025	58,000	58,000
<b>Net book value</b>		
At 30 June 2025	-	-

**7. TANGIBLE ASSETS**

	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost or Valuation</b>			
At 1 July 2024	216,619	142,755	359,374
Additions	8,315	-	8,315
At 30 June 2025	224,934	142,755	367,689
<b>Depreciation</b>			
At 1 July 2024	127,364	25,133	152,497
Charge for the financial year	19,997	17,844	37,841
At 30 June 2025	147,361	42,977	190,338
<b>Net book value</b>			
At 30 June 2025	77,573	99,778	177,351
At 30 June 2024	89,255	117,622	206,877

**7.1. TANGIBLE ASSETS CONTINUED**

Included above are assets held under finance leases or hire purchase contracts as follows:

	<b>2025</b>	<b>Depreciation</b>	<b>2024</b>	<b>Depreciation</b>
	<b>Net</b>	<b>charge</b>	<b>Net</b>	<b>charge</b>
	<b>book value</b>	<b>€</b>	<b>book value</b>	<b>€</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Fixtures, fittings and equipment	-	-	34,537	5,756
Motor vehicles	-	-	117,621	17,844
	-	-	152,158	23,600

**8. STOCKS**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Finished goods and goods for resale	15,570	15,331

**HANLEYS FOOD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

<b>9. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade debtors	36,797	65,596
Directors' current accounts	1,317	-
Taxation	-	8,206
Prepayments	4,291	4,281
Accrued income	26,623	6,340
	<u>69,028</u>	<u>84,423</u>
	<u><u>69,028</u></u>	<u><u>84,423</u></u>
<b>10. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	17,103	10,000
Net obligations under finance leases and hire purchase contracts	31,841	43,116
Trade creditors	46,044	40,934
Taxation	26,174	53,075
Other creditors	11,473	933
Accruals	9,417	11,459
	<u>142,052</u>	<u>159,517</u>
	<u><u>142,052</u></u>	<u><u>159,517</u></u>
<b>11. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	14,166	24,167
Finance leases and hire purchase contracts	69,890	113,010
	<u>84,056</u>	<u>137,177</u>
	<u><u>84,056</u></u>	<u><u>137,177</u></u>
<b>Loans</b>		
Repayable in one year or less, or on demand	17,103	10,000
Repayable between one and two years	14,166	24,167
	<u>31,269</u>	<u>34,167</u>
	<u><u>31,269</u></u>	<u><u>34,167</u></u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	31,841	43,116
Repayable between one and five years	69,890	113,010
	<u>101,731</u>	<u>156,126</u>
	<u><u>101,731</u></u>	<u><u>156,126</u></u>
<b>12. INCOME STATEMENT</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 July 2024	196,662	38,709
Profit for the financial year	51,544	157,953
	<u>248,206</u>	<u>196,662</u>
At 30 June 2025	<u><u>248,206</u></u>	<u><u>196,662</u></u>
<b>13. CAPITAL COMMITMENTS</b>		

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

**HANLEYS FOOD LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

<b>14.</b>	<b>DIRECTORS' REMUNERATION</b>	<b>2025</b>	2024
		€	€
	Remuneration	<u>174,927</u>	<u>162,016</u>

**15. POST-BALANCE SHEET EVENTS**

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

**16. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 20 November 2025.