

Company Number: 539964

**Salad Ways Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Salad Ways Ltd**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Statement of Financial Position	5 - 6
Statement of Changes in Equity	7
Notes to the Financial Statements	8 - 10

**Salad Ways Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Martin Jones Caitriona O'Herlihy-Jones
<b>Company Secretary</b>	Caitriona O'Herlihy - Jones
<b>Company Number</b>	539964
<b>Registered Office</b>	Beauhill Whitestown Rush Co.Dublin
<b>Business Address</b>	Beauhill Whitestown Rush Co. Dublin
<b>Accountants</b>	FLC Frank Lynch & Co. Chartered Certified Accountants Unit 2D Fingal Bay Business Park Balbriggan Co. Dublin K32 WC52 Republic of Ireland

# Salad Ways Ltd

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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 Statement of Financial Position, the Statement of Changes in Equity 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 FLC Frank Lynch & Co., (Chartered Certified Accountants), 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 April 2025."

### Signed on behalf of the board

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**Martin Jones**  
Director

27 January 2026

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**Caitriona O'Herlihy-Jones**  
Director

27 January 2026

**Salad Ways Ltd**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>1,219,442</u>	<u>692,420</u>
<b>Current Assets</b>			
Stocks	6	25,000	25,000
Debtors	7	220,087	192,890
Cash and cash equivalents		<u>545,965</u>	<u>761,920</u>
		<u>791,052</u>	<u>979,810</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(175,361)</u>	<u>(104,942)</u>
<b>Net Current Assets</b>		<u>615,691</u>	<u>874,868</u>
<b>Total Assets less Current Liabilities</b>		<u><u>1,835,133</u></u>	<u><u>1,567,288</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>1,835,033</u>	<u>1,567,188</u>
<b>Equity attributable to owners of the company</b>		<u><u>1,835,133</u></u>	<u><u>1,567,288</u></u>

# Salad Ways Ltd

## STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

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 Salad Ways Ltd, 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 27 January 2026 and signed on its behalf by:**

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**Martin Jones**  
Director

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**Caitriona O'Herlihy-Jones**  
Director

**Salad Ways Ltd**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	100	1,268,501	1,268,601
Profit for the financial year	-	298,687	298,687
<b>At 30 April 2024</b>	100	1,567,188	1,567,288
Profit for the financial year	-	267,845	267,845
<b>At 30 April 2025</b>	<b>100</b>	<b>1,835,033</b>	<b>1,835,133</b>

## Salad Ways Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Salad Ways Ltd is a company limited by shares incorporated in Ireland

### 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 year ended 30 April 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 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:

Plant and machinery	-	12.5% Straight line
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.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

#### 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.

#### 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.

## Salad Ways Ltd

**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.

**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 Statement of Financial Position date.

**Ordinary share capital**

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>72,978</b>	80,078
Loss/(profit) on disposal of tangible assets	<b>591</b>	-
Loss on foreign currencies	<b>7,016</b>	8,269
	<u><u>          </u></u>	<u><u>          </u></u>

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 18, (2024 - 18).

	<b>2025</b>	2024
	Number	Number
Employees	<b>18</b>	18
	<u><u>          </u></u>	<u><u>          </u></u>

**5. Tangible assets**

	Investment properties	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 May 2024	392,331	741,555	64,666	163,687	1,362,239
Additions	505,249	89,939	10,403	-	605,591
Disposals	-	(12,245)	-	-	(12,245)
At 30 April 2025	<u>897,580</u>	<u>819,249</u>	<u>75,069</u>	<u>163,687</u>	<u>1,955,585</u>
<b>Depreciation</b>					
At 1 May 2024	-	545,298	27,059	97,462	669,819
Charge for the financial year	-	51,968	7,190	13,820	72,978
On disposals	-	(6,654)	-	-	(6,654)
At 30 April 2025	<u>-</u>	<u>590,612</u>	<u>34,249</u>	<u>111,282</u>	<u>736,143</u>
<b>Net book value</b>					
At 30 April 2025	<u><b>897,580</b></u>	<u><b>228,637</b></u>	<u><b>40,820</b></u>	<u><b>52,405</b></u>	<u><b>1,219,442</b></u>
At 30 April 2024	<u>392,331</u>	<u>196,257</u>	<u>37,607</u>	<u>66,225</u>	<u>692,420</u>

<b>6. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<b>25,000</b>	25,000
	<u><u>          </u></u>	<u><u>          </u></u>

The replacement cost of stock did not differ significantly from the figures shown.

**Salad Ways Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>179,433</b>	162,108
Taxation	<b>29,140</b>	17,790
Prepayments	<b>11,514</b>	12,992
	<u><b>220,087</b></u>	<u>192,890</u>
<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>147,546</b>	75,181
Taxation	<b>8,797</b>	10,664
Directors' current accounts (Note 11)	<b>381</b>	457
Accruals	<b>18,637</b>	18,640
	<u><b>175,361</b></u>	<u>104,942</u>
<b>9. Income Statement</b>		
	<b>2025</b>	2024
	€	€
At 1 May 2024	<b>1,567,188</b>	1,268,501
Profit for the financial year	<b>267,845</b>	298,687
At 30 April 2025	<u><b>1,835,033</b></u>	<u>1,567,188</u>
<b>10. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
<b>11. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<u><b>68,754</b></u>	<u>69,246</u>
The following amounts are repayable to the directors:		
	<b>2025</b>	2024
	€	€
Martin Jones	<u><b>381</b></u>	<u>457</u>
<b>12. Events After the End of the Reporting Period</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>13. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board of directors on 27 January 2026.		