

E. Campbell & Sons Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

E. Campbell & Sons Ltd
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E. Campbell & Sons Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 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" 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 Allen Reilly & 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 31 October 2025."

Signed on behalf of the board

Marc Campbell
Director

Margaret Campbell
Director

10 April 2026

E. Campbell & Sons Ltd

BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	724,235	516,640
Current Assets			
Stocks	8	227,169	217,593
Debtors	9	465,090	451,312
Cash and cash equivalents		81,814	106,958
		774,073	775,863
Creditors: amounts falling due within one year	10	(658,031)	(600,668)
Net Current Assets		116,042	175,195
Total Assets less Current Liabilities		840,277	691,835
Creditors: amounts falling due after more than one year	11	(340,023)	(212,568)
Net Assets		500,254	479,267
Capital and Reserves			
Called up share capital presented as equity		12,697	12,697
Retained earnings		487,557	466,570
Equity attributable to owners of the company		500,254	479,267

We as Directors of E. Campbell & Sons 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 10 April 2026 and signed on its behalf by:

Marc Campbell
Director

Margaret Campbell
Director

E. Campbell & Sons Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 October 2025

	Called up share capital €	Retained earnings €	Total €
At 1 November 2023	12,697	399,254	411,951
Profit for the financial year	-	67,316	67,316
At 31 October 2024	12,697	466,570	479,267
Profit for the financial year	-	20,987	20,987
At 31 October 2025	12,697	487,557	500,254

E. Campbell & Sons Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

E. Campbell & Sons 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 October 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

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:

Land and buildings freehold	-	2% Reducing balance
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.

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.

E. Campbell & Sons Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 October 2025

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	104,521	92,233
(Profit)/loss on disposal of tangible assets	(5,663)	17,623
(Profit)/loss on foreign currencies	(1,287)	2,063
Government grants received	(8,000)	(3,449)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	15,021	12,493
	<u> </u>	<u> </u>

E. Campbell & Sons Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 October 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 16).

	2025 Number	2024 Number
Directors	2	2
Employees	11	14
	<u>13</u>	<u>16</u>

6. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	3,817	13,763
	<u>3,817</u>	<u>13,763</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	24,804	81,079
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	3,101	10,135
Effects of:		
Expenses not deductible for tax purposes	-	21
Depreciation in excess of capital allowances for period	716	3,607
Total tax charge for the financial year (Note 6 (a))	<u>3,817</u>	<u>13,763</u>

E. Campbell & Sons Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

7. Tangible assets	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 November 2024	201,725	255,660	89,772	413,062	960,219
Additions	-	76,926	149,885	117,740	344,551
Disposals	-	-	-	(50,680)	(50,680)
At 31 October 2025	<u>201,725</u>	<u>332,586</u>	<u>239,657</u>	<u>480,122</u>	<u>1,254,090</u>
Depreciation					
At 1 November 2024	83,684	177,484	49,799	132,612	443,579
Charge for the financial year	2,361	41,421	3,798	56,941	104,521
On disposals	-	-	-	(18,245)	(18,245)
At 31 October 2025	<u>86,045</u>	<u>218,905</u>	<u>53,597</u>	<u>171,308</u>	<u>529,855</u>
Net book value					
At 31 October 2025	<u><u>115,680</u></u>	<u><u>113,681</u></u>	<u><u>186,060</u></u>	<u><u>308,814</u></u>	<u><u>724,235</u></u>
At 31 October 2024	<u><u>118,041</u></u>	<u><u>78,176</u></u>	<u><u>39,973</u></u>	<u><u>280,450</u></u>	<u><u>516,640</u></u>
8. Stocks				2025	2024
				€	€
Finished goods and goods for resale				<u><u>227,169</u></u>	<u><u>217,593</u></u>
The replacement cost of stock did not differ significantly from the figures shown.					
9. Debtors				2025	2024
				€	€
Trade debtors				455,144	432,473
Other debtors				-	6,000
Taxation				9,946	4,532
Prepayments				-	8,307
				<u><u>465,090</u></u>	<u><u>451,312</u></u>
10. Creditors				2025	2024
Amounts falling due within one year				€	€
Amounts owed to credit institutions				38,790	30,116
Net obligations under finance leases and hire purchase contracts				69,955	65,202
Trade creditors				525,289	488,870
Taxation				20,721	13,354
Directors' current accounts (Note 13)				256	106
Accruals				3,020	3,020
				<u><u>658,031</u></u>	<u><u>600,668</u></u>

E. Campbell & Sons Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 October 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	211,013	77,867
Finance leases and hire purchase contracts	129,010	134,701
	340,023	212,568
Loans		
Repayable in one year or less, or on demand	38,790	30,116
Repayable between one and two years	38,790	30,116
Repayable between two and five years	172,223	47,751
	249,803	107,983
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	69,955	65,202
Repayable between one and five years	129,010	134,701
	198,965	199,903
12. Income Statement		
	2025	2024
	€	€
At 1 November 2024	466,570	399,254
Profit for the financial year	20,987	67,316
At 31 October 2025	487,557	466,570
13. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	123,656	110,037
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Marc Campbell	256	106
14. Approval of financial statements		

The financial statements were approved and authorised for issue by the board of directors on 10 April 2026.