

Company registration number: 384309

Dave Molloy Foods Limited

Unaudited abridged financial statements

for the financial year ended 30th April 2025

Dave Molloy Foods Limited

Contents

	Page
Directors responsibilities statement	1
Balance sheet	2 - 3
Notes to the abridged financial statements	4 - 7

Dave Molloy Foods Limited

Directors responsibilities statement Financial year ended 30 April 2025

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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 and then apply them consistently;
- make judgments 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.

Dave Molloy
Director

Gillian Molloy
Director

Date: 19th December 2025

Dave Molloy Foods Limited

**Balance sheet
As at 30th April 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	4	33,136		39,324	
			33,136		39,324
Current assets					
Stocks	5	15,971		-	
Debtors	6	754,703		1,013,506	
Cash at bank and in hand		11,255		-	
		781,929		1,013,506	
Creditors: amounts falling due within one year	7	(600,562)		(767,282)	
Net current assets			181,367		246,224
Total assets less current liabilities			214,503		285,548
Net assets			214,503		285,548
Capital and reserves					
Called up share capital presented as equity	8		100		100
Profit and loss account			214,403		285,448
Shareholders funds			214,503		285,548

These 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'.

The notes on pages 4 to 7 form part of these abridged financial statements.

Dave Molloy Foods Limited

**Balance sheet (continued)
As at 30th April 2025**

We, as directors of Dave Molloy Foods Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 19th December 2025 and signed on behalf of the board by:

Dave Molloy
Director

Gillian Molloy
Director

The notes on pages 4 to 7 form part of these abridged financial statements.

Dave Molloy Foods Limited

Notes to the abridged financial statements Financial year ended 30th April 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Dave Molloy Foods Limited

Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%	reducing balance
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 8 (2024: 7).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	288,011	287,206
Social insurance costs	21,454	21,316
Other retirement benefit costs	58,110	55,343
	<u>367,575</u>	<u>363,865</u>

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	99,900	96,000
Pension contributions to defined contribution plans in respect of qualifying services	58,110	55,343
	<u>158,010</u>	<u>151,343</u>

Dave Molloy Foods Limited

Notes to the abridged financial statements (continued)
Financial year ended 30th April 2025

4. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1st May 2024	17,446	124,531	141,977
Additions	1,162	-	1,162
At 30th April 2025	<u>18,608</u>	<u>124,531</u>	<u>143,139</u>
Depreciation			
At 1st May 2024	8,636	94,017	102,653
Charge for the financial year	1,247	6,103	7,350
At 30th April 2025	<u>9,883</u>	<u>100,120</u>	<u>110,003</u>
Carrying amount			
At 30th April 2025	<u>8,725</u>	<u>24,411</u>	<u>33,136</u>
At 30th April 2024	<u>8,810</u>	<u>30,514</u>	<u>39,324</u>

5. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>15,971</u>	<u>-</u>

6. Debtors

	2025 €	2024 €
Trade debtors	749,320	1,007,045
Other debtors	5,383	6,461
	<u>754,703</u>	<u>1,013,506</u>

Dave Molloy Foods Limited

Notes to the abridged financial statements (continued)
Financial year ended 30th April 2025

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	-	25,603
Trade creditors	581,885	719,227
Obligations under finance leases & hp agreements	-	-
Other creditors	11,319	22,890
Tax and social insurance:		
PAYE and social welfare	7,360	6,779
Corporation tax	(2)	(7,217)
	<u>600,562</u>	<u>767,282</u>

8. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € 1.00 each	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares shares of € 1.00 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>