

FOOD CONNECT CONSULTANCY LIMITED
Abridged Unaudited Financial Statements
for the financial period from 17 July 2024 to 30 June 2025

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Contents

Company Information	2
Balance Sheet	3
Notes to the Financial Statements	4

FOOD CONNECT CONSULTANCY LIMITED

COMPANY INFORMATION

for the financial period from 17 July 2024 to 30 June 2025

DIRECTORS

Ben Adams (Appointed 17 July 2024)
Emma Molloy (Appointed 17 July 2024)

SECRETARY

Roolt Business Services Limited

REGISTERED OFFICE

Ground Floor
71 Lower Baggot Street
Dublin
Ireland

COMPANY NUMBER

767900

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS

Bank of Ireland
Mountbellew
Galway
Ireland

FOOD CONNECT CONSULTANCY LIMITED

BALANCE SHEET

As at 30 June 2025

	30.06.2025
	€
Current assets	40,930
Prepayments and accrued income	842
Creditors: amounts falling due within one year	(26,751)
Net current assets	15,021
Total assets less current liabilities	15,021
Accruals and deferred income	(1,461)
Net assets	13,560
Capital and reserves	13,560

We, as directors of Food Connect Consultancy 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 s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Food Connect Consultancy Limited (registered number: 767900) were approved and authorised for issue by the Board of Directors on 12 February 2026 and were signed on its behalf by:



Emma Molloy
Director



Ben Adams
Director

FOOD CONNECT CONSULTANCY LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 17 July 2024 to 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial period, unless otherwise stated.

General information and basis of accounting

Food Connect Consultancy Limited (registered number 767900) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Food Connect Consultancy Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Reporting period length

The reporting period is less than 12 months, from 17 July 2024 to 30 June 2025

Turnover

Turnover is recognised at the transaction price of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction price of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover from the provision of services is recognised when 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.

FOOD CONNECT CONSULTANCY LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial period from 17 July 2024 to 30 June 2025

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

Ordinary share capital

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

FOOD CONNECT CONSULTANCY LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial period from 17 July 2024 to 30 June 2025

Post Balance Sheet Events

There have been no significant events affecting the company since the period end.

2. Appropriation of profit and loss

	Profit and loss account
	€
At 17 July 2024	-
Profit for the financial period	13,460
Total comprehensive income	13,460
At 30 June 2025	13,460