

Company Number: 752644

**DC Meats Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 23 November 2023 (date of incorporation) to 30 April  
2025**

**DC Meats Limited**  
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# DC Meats Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 23 November 2023 (date of incorporation) to 30 April 2025

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

### **"General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### **Director's 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 director approves these financial statements and confirms that he is 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 director confirms that he has made available to HLB Ireland Unlimited Company, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 23 November 2023 (date of incorporation) to 30 April 2025."

### **Signed on behalf of the board**

**Damien Carroll**  
Director

14 July 2025

**DC Meats Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	Apr 25 €
<b>Non-Current Assets</b>		
Property, plant and equipment	7	254,618
<b>Current Assets</b>		
Stocks	8	250,680
Debtors	9	520,469
Cash and cash equivalents		76,218
		<u>847,367</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(1,087,028)</u>
<b>Net Current Liabilities</b>		<u>(239,661)</u>
<b>Total Assets less Current Liabilities</b>		14,957
<b>Creditors:</b>		
amounts falling due after more than one year	11	(12,274)
<b>Net Assets</b>		<u>2,683</u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings	12	2,583
<b>Equity attributable to owners of the company</b>		<u>2,683</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.

I as Director of DC Meats 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) I 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 period and of its profit or loss for such a financial period 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 14 July 2025 and signed on its behalf by:**

**Damien Carroll**  
**Director**

**DC Meats Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Profit for the financial period	-	2,583	2,583
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 30 April 2025</b>	<b>100</b>	<b>2,583</b>	<b>2,683</b>

# DC Meats Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 23 November 2023 (date of incorporation) to 30 April 2025

### 1. General Information

DC Meats Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 752644. The registered office of the company is 277 Orwell Park Lawns, Templeogue, Dublin 6W.

#### Currency

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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial period 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 financial instruments that are measured at fair value, 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 period, 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.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, 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.

#### Leasing and hire purchases

Property, plant and equipment 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 Statement of Financial Position 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 Income Statement.

#### Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Cost is based on the invoiced amount at the date of purchase. 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.

## DC Meats Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 23 November 2023 (date of incorporation) to 30 April 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.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

### 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.

### Related parties

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

### 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 and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 Statement of Financial Position date.

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 17 month 8 days period from 23 November 2023 (date of incorporation) to 30 April 2025.

<b>4. Operating profit</b>	<b>Apr 25</b> €
<b>Operating profit is stated after charging/(crediting):</b>	
Depreciation of property, plant and equipment	50,439
Profit on disposal of property, plant and equipment	(1,500)
	<u>48,939</u>
<b>5. Interest payable and similar expenses</b>	<b>Apr 25</b> €
Interest	406
	<u>406</u>

**DC Meats Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 23 November 2023 (date of incorporation) to 30 April 2025

**6. Employees**

The average monthly number of employees, including director, during the financial period was 14

**7. Property, plant and equipment**

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 23 November 2023	-	-	-	-
Additions	131,865	11,665	186,839	330,369
Disposals	-	-	(30,000)	(30,000)
	<u>131,865</u>	<u>11,665</u>	<u>156,839</u>	<u>300,369</u>
At 30 April 2025	131,865	11,665	156,839	300,369
<b>Depreciation</b>				
At 23 November 2023	-	-	-	-
Charge for the financial period	20,604	1,823	28,012	50,439
On disposals	-	-	(4,688)	(4,688)
	<u>20,604</u>	<u>1,823</u>	<u>23,324</u>	<u>45,751</u>
At 30 April 2025	20,604	1,823	23,324	45,751
<b>Net book value</b>				
At 30 April 2025	<u><u>111,261</u></u>	<u><u>9,842</u></u>	<u><u>133,515</u></u>	<u><u>254,618</u></u>

**8. Stocks**

**Apr 25**  
€

Goods for resale 250,680

**9. Debtors**

**Apr 25**  
€

Trade debtors 507,509  
 Taxation 875  
 Prepayments 12,085  
520,469

**10. Creditors**

**Amounts falling due within one year**

**Apr 25**  
€

Net obligations under finance leases  
and hire purchase contracts 6,249  
 Trade creditors 582,696  
 Amounts owed to group undertakings 420,771  
 Taxation 12,232  
 Other creditors 61,330  
 Accruals 3,750  
1,087,028

**DC Meats Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial period from 23 November 2023 (date of incorporation) to 30 April 2025

<b>11. Creditors</b>	<b>Apr 25</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>
Finance leases and hire purchase contracts	<u><u>12,274</u></u>
<b>Net obligations under finance leases and hire purchase contracts</b>	
Repayable within one year	6,249
Repayable between one and five years	<u>12,274</u>
	<u><u>18,523</u></u>
<b>12. Income Statement</b>	
	<b>Apr 25</b>
	<b>€</b>
At 23 November 2023	-
Profit for the financial period	<u>2,583</u>
At 30 April 2025	<u><u>2,583</u></u>
<b>13. Related party transactions</b>	
The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.	
<b>14. Parent company</b>	
The company regards Damien Carroll Foods Limited as its parent company.	
<b>15. Controlling interest</b>	
The company is owned and controlled by Damien Carroll Foods Limited.	
<b>16. Approval of financial statements</b>	
The financial statements were approved and authorised for issue by the board on 14 July 2025.	