

Company Number: 697288

**Branded Food Solutions Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# **Branded Food Solutions Limited**

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**Branded Food Solutions Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Paul Walshe Mrs. Melanie Walshe
<b>Company Secretary</b>	Melanie Walshe
<b>Company Number</b>	697288
<b>Registered Office and Business Address</b>	Burnchurch Cuffesgrange Co. Kilkenny Ireland
<b>Accountants</b>	Edward J. Hopkins Chartered Accountants 16 Clontarf Place Limerick Republic of Ireland
<b>Bankers</b>	Bank of Ireland 125 O'Connell Street Limerick Ireland

**Branded Food Solutions Limited**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

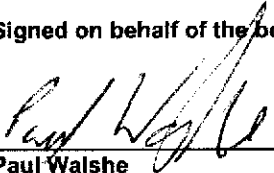
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

Signed on behalf of the board

  
\_\_\_\_\_  
Paul Walshe  
Director

25 February 2026

  
\_\_\_\_\_  
Mrs. Melanie Walshe  
Director

25 February 2026

**Branded Food Solutions Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Branded Food Solutions Limited**  
**for the financial year ended 30 June 2025**

In accordance with the engagement letter dated 2 December 2024 and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 6 to 9 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to me.

As a practising member firm of the Institute of Chartered Accountants Ireland, I am subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Branded Food Solutions Limited, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for my work or for this report.

I have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that Branded Food Solutions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Branded Food Solutions Limited. You consider that Branded Food Solutions Limited is exempt from the statutory audit requirement for the financial year.

I have not been instructed to carry out an audit or a review of the abridged financial statements of Branded Food Solutions Limited. For this reason, I have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory abridged financial statements.

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**EDWARD J. HOPKINS**

Chartered Accountants  
16 Clontarf Place  
Limerick  
Republic of Ireland

**25 February 2026**

**Branded Food Solutions Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Tangible assets	5	<u>2,132</u>	<u>1,088</u>
<b>Current Assets</b>			
Receivables	6	13,592	26,586
Cash at bank and in hand		<u>15,880</u>	<u>17,240</u>
		<u>29,472</u>	<u>43,826</u>
<b>Payables: amounts falling due within one year</b>	7	<u>(15,802)</u>	<u>(34,400)</u>
<b>Net Current Assets</b>		<u>13,670</u>	<u>9,426</u>
<b>Total Assets less Current Liabilities</b>		<u><u>15,802</u></u>	<u><u>10,514</u></u>
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings	8	<u>15,702</u>	<u>10,414</u>
<b>Shareholders' Funds</b>		<u><u>15,802</u></u>	<u><u>10,514</u></u>

We as Directors of Branded Food Solutions 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,

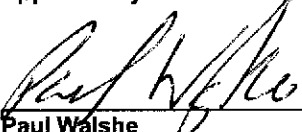
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,


(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) 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 micro companies' regime.

Approved by the board on 25 February 2026 and signed on its behalf by:

  
 Paul Walshe  
 Director

  
 Mrs. Melanie Walshe  
 Director

# Branded Food Solutions Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Branded Food Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 697288. The registered office of the company is Burnchurch, Cuffesgrange, Co. Kilkenny, Ireland which is also the principal place of business of the company. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Revenue

Revenue comprises the invoice value of services 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:

Fixtures, fittings and equipment	-	15% Straight line
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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.

#### Work in progress

In accordance with UITF 40, work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

#### Trade and other receivables

Trade and other receivables 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.

#### Trade and other payables

Trade and other payables 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

## Branded Food Solutions Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	410	192
Loss on foreign currencies	150	831
	<u>          </u>	<u>          </u>

### 4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	<b>2025</b>	<b>2024</b>
	Number	Number
Administration	2	2
	<u>          </u>	<u>          </u>

### 5. Tangible assets

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	1,280	1,280
Additions	1,454	1,454
	<u>          </u>	<u>          </u>
At 30 June 2025	2,734	2,734
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 July 2024	192	192
Charge for the financial year	410	410
	<u>          </u>	<u>          </u>
At 30 June 2025	602	602
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 30 June 2025	2,132	2,132
	<u>          </u>	<u>          </u>
At 30 June 2024	1,088	1,088
	<u>          </u>	<u>          </u>

<b>6. Receivables</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade receivables	13,592	26,586
	<u>          </u>	<u>          </u>

**Branded Food Solutions Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

<b>7. Payables</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	-	15,346
Taxation	10,821	7,010
Directors' current accounts	1,981	5,794
Accruals	3,000	6,250
	<u>15,802</u>	<u>34,400</u>

<b>8. Income Statement</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 July 2024	10,414	8,779
Profit for the financial year	5,288	1,635
At 30 June 2025	<u>15,702</u>	<u>10,414</u>

**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 June 2025.

**10. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 25 February 2026.