

Company Number: 356311

B & A Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

B & A Catering Limited

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B & A Catering Limited
DIRECTORS AND OTHER INFORMATION

Directors	Bryan Lynch Angela Lynch
Company Secretary	Angela Lynch
Company Number	356311
Registered Office and Business Address	Ardee Business Park Dawsons Demense Ardee Co. Louth Republic of Ireland
Accountants	FLD Chartered Accountants Limited Newbridge House Athlumney Navan Co. Meath.
Bankers	AIB Bank Castle Street, Ardee, Co. Louth Republic of Ireland
Solicitors	John C Kieran & Son Solicitors Castle Street, Ardee, Co. Louth Republic of Ireland

B & A Catering Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 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 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", applying Section 1A of that Standard, 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

Bryan Lynch
Director

24 June 2025

Angela Lynch
Director

24 June 2025

B & A Catering Limited

STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	<u>1,080,825</u>	<u>916,175</u>
Current Assets			
Stocks	7	62,621	54,130
Debtors	8	351,945	320,800
Cash and cash equivalents		<u>239,460</u>	<u>191,138</u>
		<u>654,026</u>	<u>566,068</u>
Creditors: amounts falling due within one year	9	<u>(261,174)</u>	<u>(201,492)</u>
Net Current Assets		<u>392,852</u>	<u>364,576</u>
Total Assets less Current Liabilities		<u>1,473,677</u>	<u>1,280,751</u>
Creditors:			
amounts falling due after more than one year	10	<u>(280,899)</u>	<u>(222,191)</u>
Net Assets		<u><u>1,192,778</u></u>	<u><u>1,058,560</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>1,192,678</u>	<u>1,058,460</u>
Equity attributable to owners of the company		<u><u>1,192,778</u></u>	<u><u>1,058,560</u></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.

We as Directors of B & A Catering 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 359 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 24 June 2025 and signed on its behalf by:

Bryan Lynch
Director

Angela Lynch
Director

B & A Catering Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	100	1,114,581	1,114,681
Loss for the financial year	-	(56,121)	(56,121)
At 31 May 2024	100	1,058,460	1,058,560
Profit for the financial year	-	134,218	134,218
At 31 May 2025	100	1,192,678	1,192,778

B & A Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

B & A Catering Limited 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 May 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 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" 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 year, 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:

Land and buildings freehold	- Nil
Long leasehold property	- 4% Straight line
Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 20% Straight line
Motor vehicles	- 20% 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 net realisable value. Stocks are determined on a first-in first-out basis. 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.

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.

B & A Catering Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

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 balance sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging/(crediting):		
Depreciation of property, plant and equipment	117,160	89,746
(Profit) on disposal of property, plant and equipment	(8,182)	-
Government grants received	(4,000)	(2,553)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	5,290	2,907
	<u> </u>	<u> </u>

B & A Catering Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 23).

	2025 Number	2024 Number
Administrative	1	1
Distribution	4	4
Management	2	2
Production	16	16
	<hr/> 23 <hr/>	<hr/> 23 <hr/>

B & A Catering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

6. Property, plant and equipment

	Land and buildings freehold €	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation						
At 1 June 2024	608,527	173,329	623,852	145,612	282,638	1,833,958
Additions	-	-	70,404	10,957	220,235	301,596
Disposals	-	-	-	-	(122,178)	(122,178)
At 31 May 2025	<u>608,527</u>	<u>173,329</u>	<u>694,256</u>	<u>156,569</u>	<u>380,695</u>	<u>2,013,376</u>
Depreciation						
At 1 June 2024	-	92,828	441,363	131,088	252,504	917,783
Charge for the financial year	-	4,354	39,381	6,392	67,033	117,160
On disposals	-	-	-	-	(102,392)	(102,392)
At 31 May 2025	<u>-</u>	<u>97,182</u>	<u>480,744</u>	<u>137,480</u>	<u>217,145</u>	<u>932,551</u>
Net book value						
At 31 May 2025	<u>608,527</u>	<u>76,147</u>	<u>213,512</u>	<u>19,089</u>	<u>163,550</u>	<u>1,080,825</u>
At 31 May 2024	<u>608,527</u>	<u>80,501</u>	<u>182,489</u>	<u>14,524</u>	<u>30,134</u>	<u>916,175</u>

B & A Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

6.1. Property, plant and equipment continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Plant and machinery	-	-	-	3,549
Motor vehicles	121,780	50,145	19,724	30,278
	<u>121,780</u>	<u>50,145</u>	<u>19,724</u>	<u>33,827</u>

7. Stocks	2025 €	2024 €
Raw Materials	51,574	42,563
Finished goods and goods for resale	11,047	11,567
	<u>62,621</u>	<u>54,130</u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors	2025 €	2024 €
Trade debtors	292,399	267,279
Other debtors	20,000	4,000
Taxation	31,974	38,339
Prepayments	7,572	11,182
	<u>351,945</u>	<u>320,800</u>

9. Creditors Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	51,189	38,557
Net obligations under finance leases and hire purchase contracts	42,981	11,232
Trade creditors	145,445	129,542
Taxation	13,681	15,524
Accruals	7,878	6,637
	<u>261,174</u>	<u>201,492</u>

B & A Catering Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	202,100	222,191
Finance leases and hire purchase contracts	78,799	-
	<u>280,899</u>	<u>222,191</u>
Loans		
Repayable in one year or less, or on demand	51,189	38,557
Repayable between two and five years	154,229	154,229
Repayable in five years or more	47,871	67,962
	<u>253,289</u>	<u>260,748</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	42,981	11,232
Repayable between one and five years	78,799	-
	<u>121,780</u>	<u>11,232</u>

Loans and overdrafts

There is a commercial mortgage charge over the Company's property comprised in Folio 33094F County Louth.

There is an assignment of a life policy and also personal guarantees from the directors amounting to €60,200.

A mortgage debenture over all the assets and property of the company.

11. Income Statement

	2025	2024
	€	€
At 1 June 2024	1,058,460	1,114,581
Profit/(loss) for the financial year	134,218	(56,121)
At 31 May 2025	<u>1,192,678</u>	<u>1,058,460</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

13. Directors' remuneration

	2025	2024
	€	€
Remuneration	83,276	79,999
Pension contributions	50,062	39,935
	<u>133,338</u>	<u>119,934</u>

14. Related party transactions

There were no transactions with group companies during the year.

B & A Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

15. Parent company

The company regards Fab Salads Limited as its parent company.

16. Events After the End of the Reporting Period

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 June 2025.