

Registration Number 601399

O GORMAN MEATS LTD.

Unaudited Abridged Financial Statements

for the year ended 31st March, 2025

O'GORMAN MEATS LTD.

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O'GORMAN MEATS LTD.

Statement of directors responsibilities and declaration on unaudited 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", 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

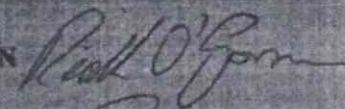

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 2014 and all Regulations to be construed as one with those Acts. 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

NIALL O GORMAN
Director

JAMES O GORMAN
Director

O'GORMAN MEATS LTD.

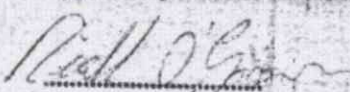
**Abridged balance sheet
as at 31st March, 2025**

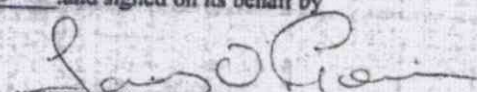
	<u>Notes</u>	2025	€	€
Fixed assets				
Intangible Assets				
Tangible assets				425,056
Current assets				
Closing Stock			102,250	
Debtors			32,395	
Cash at bank and in hand			562,497	
			<u>697,142</u>	
Creditors: amounts falling due within one year	3		<u>(525,196)</u>	
Net current assets				171,946
Net assets				<u>597,002</u>
Capital and reserves				
Called up share capital				100
Profit and loss account				596,902
Shareholder's Funds	4			<u>597,002</u>

We, as directors of O' Gorman Meats Limited state that :

- (a) the company is availing itself of the exemption provided for by Chapter 15 Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 profits or loss for such a 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.
- (e) the company has relied on the specified exemption contained in s. 352 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 s.353 Companies Act 2014.

Approved by the board on Date: 21/26 and signed on its behalf by


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NIALL O' GORMAN
Director


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JAMES O' GORMAN
Director

The notes on pages 8 to 15 form an integral part of these financial statements.
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O GORMAN MEATS LIMITED

NOTES TO ABRIDGED FINANCIAL STATEMENTS

3.	Creditors: amounts falling due within one year	2025 €
	<i>Loans & other borrowings</i>	
	Bank overdraft	209,261
	<i>Other creditors</i>	
	Trade creditors	306,512
	Other creditors	6,849
	<i>Taxation creditors</i>	
	PAYE/PRSI	2,574
		<hr/>
		525,196
		<hr/> <hr/>

O'GORMAN MEATS LIMITED

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31st MARCH 2025

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 rule 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.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value over their expected useful lives as follows.

Plant and machinery	-	15% Straight Line
Motor Vehicles		20% straight line

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet 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 it 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.

Foreign currencies.

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

O' GORMAN MEATS LIMITED

NOTES TO FINANCIAL STATEMENTS

Approval of financial statements

The board of directors approved these financial statements for issue on .