

**BESHOFF BROS. LIMITED  
ACCOUNTS 2025**

**BESHOFF BROS. LIMITED  
REPORTS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**BESHOFF BROS. LIMITED**

**COMPANY INFORMATION**

**DIRECTORS**

John Beshoff  
Richard Beshoff

**COMPANY SECRETARY**

Richard Beshoff

**REGISTERED NUMBER**

313037

**REGISTERED OFFICE**

5A Vernon Avenue  
Clontarf

**INDEPENDENT AUDITOR**

OSK Audit Limited  
Statutory Audit Firm  
East Point Plaza  
East Point  
Dublin 3

**SOLICITORS**

Mullany Walsh Maxwells LLP  
19 Herbert Place  
Dublin 2

**BESHOFF BROS. LIMITED**

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## **BESHOFF BROS. LIMITED**

### **INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF BESHOFF BROS. LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

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On 27 November 2025 we reported as auditor of Beshoff Bros. Limited to the directors of the company on the abridged financial statements for the year ended 30 April 2025 on pages 5 to 8 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 30 April 2025 on pages 5 to 8 which the directors of Beshoff Bros. Limited propose to annex to the Annual return of the company; and
- (ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

#### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

#### **BASIS OF OPINION**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the Annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

#### **OPINION ON FINANCIAL STATEMENTS**

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

#### **OTHER INFORMATION**

On 27 November 2025 we reported as auditor of Beshoff Bros. Limited to the members on the company's financial statements for the year ended 30 April 2025 to be laid before its Annual general meeting and our report was as follows:

"We have audited the financial statements of Beshoff Bros. Limited (the 'company') for the year ended 30 April 2025, which comprise the Statement of financial position and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

## **BESHOFF BROS. LIMITED**

### **INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF BESHOFF BROS. LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its result for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **CONCLUSIONS RELATING TO GOING CONCERN**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **OTHER INFORMATION**

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **BESHOFF BROS. LIMITED**

### **INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF BESHOFF BROS. LIMITED (CONTINUED) PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

#### **OPINION ON THE OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

#### **MATTERS ON WHICH I AM REQUIRED TO REPORT BY EXCEPTION**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

#### **RESPECTIVE RESPONSIBILITIES AND RESTRICTIONS ON USE**

##### **RESPONSIBILITIES OF DIRECTORS**

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

##### **AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditor's report."

**BESHOFF BROS. LIMITED**

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF BESHOFF BROS. LIMITED  
(CONTINUED)  
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

**THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES**

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Dylan Byrne  
for and on behalf of  
**OSK Audit Limited**  
Statutory Audit Firm  
East Point Plaza  
East Point  
Dublin 3

27 November 2025

**BESHOFF BROS. LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
<b><u>Current assets</u></b>			
Debtors: amounts falling due within one year	4	2	2
Creditors: amounts falling due within one year	5	(2,391)	(2,391)
<b><u>Net current liabilities</u></b>		<b>(2,389)</b>	<b>(2,389)</b>
<b><u>Total assets less current liabilities</u></b>		<b>(2,389)</b>	<b>(2,389)</b>
<b><u>Net assets</u></b>		<b>(2,389)</b>	<b>(2,389)</b>
<b><u>Capital and reserves</u></b>			
Called up share capital presented as equity		2	2
Profit and loss account		(2,391)	(2,391)
<b><u>Shareholders' funds</u></b>		<b>(2,389)</b>	<b>(2,389)</b>

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

We, as directors of Beshoff Bros. Limited, state that:

The company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

**John Beshoff**  
**Director**

**Richard Beshoff**  
**Director**

Date: 27 November 2025

The notes on pages 6 to 8 form part of these financial statements.

## **BESHOFF BROS. LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

#### **1. GENERAL INFORMATION**

Beshoff Bros. Limited is an Irish incorporated company with a registered office at 5A Vernon Avenue, Clontarf, Dublin 3. These financial statements comprising the statement of income and retained earnings, statement of financial position and related notes constitute the individual financial statements of Beshoff Bros. Limited for the financial year ended 30 April 2025.

#### **2. ACCOUNTING POLICIES**

##### **2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies.

##### **2.2 CREDITORS**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### **2.3 TAXATION**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

#### **3. EMPLOYEES**

The company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

## BESHOFF BROS. LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 4. DEBTORS

	2025 €	2024 €
Other debtors	2	2

#### 5. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to related company (see note 7)	2,391	2,391

#### 6. APPROPRIATION OF PROFIT & LOSS ACCOUNT

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	(2,391)	(2,391)
<b>Profit and loss account carried forward at the end of the year</b>	<b>(2,391)</b>	<b>(2,391)</b>

#### 7. RELATED PARTY TRANSACTIONS

Beshoff Bros. Limited is a related party of the following company as outlined by FRS 102, Section 33 "Related Party Disclosures" due to common ownership:

Movements in amounts owed to R&J Beshoff Fresh Fish Limited were as follows:

	2025 €	2024 €
Opening balance	(2,391)	(2,391)
Advances	-	-
Repayments	-	-
<b>Closing balance</b>	<b>(2,391)</b>	<b>(2,391)</b>

R&J Beshoff Fresh Fish Limited is a related party by virtue of commonality of Directors.

The above loan is unsecured, interest free and repayable on demand.

#### 8. POST BALANCE SHEET EVENTS

There were no significant events affecting the company since the year-end.

## **BESHOFF BROS. LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

#### **9. ULIMATE CONTROLLING PARTY**

Beshoff Bros. Limited is jointly owned by Richard Beshoff and John Beshoff who are the ultimate controlling parties of the company. It's registered office is at 5A Vernon Avenue, Clontarf, Dublin 3. The ultimate controlling parties are John Beshoff and Richard Beshoff.

#### **10. APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on 27 November 2025