

**Company registration number: 691383**

**Eamon Byrne Butchers Ltd**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 April 2025**

## **Eamon Byrne Butchers Ltd**

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**Eamon Byrne Butchers Ltd**

**Directors and other information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Mr Eamon Byrne<br>Mrs Sara Byrne  |
| <b>Secretary</b>         | Mr Eamon Byrne  |
| <b>Company number</b>    | 691383  |
| <b>Registered office</b> | Eamon Byrne Butchers Ltd<br>Main Street<br>Castleblaney<br>Co. Monaghan   |
| <b>Business address</b>  | Main Street<br>Castleblaney<br>Co .Monaghan   |
| <b>Accountants</b>       | Ryan and Company<br>Chartered Certified Accountants<br>Proules House<br>Shercock Road<br>Carrickmacross<br>Monaghan |
| <b>Bankers</b>           | Allied Irish Bank<br>20 Main Street<br>Castleblaney<br>Co. Monaghan   |
| <b>Solicitors</b>        | Coyle Kennedy Smyth<br>Tomas Street<br>Castleblaney<br>Co. Monaghan   |

**Eamon Byrne Butchers Ltd**

**Directors responsibilities statement**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 3 to 7

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Ryan and Company , the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 April 2025.

This report was approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

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**Mr Eamon Byrne**  
Director

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**Mrs Sara Byrne**  
Director

**Eamon Byrne Butchers Ltd**

**Balance sheet  
As at 30 April 2025**

|  | 2025         |                 | 2024         |                 |
|--|--------------|-----------------|--------------|-----------------|
|  | €            | €               | €            | €               |
| Fixed assets                                   |              | <u>51,887</u>   |              | <u>42,725</u>   |
| Current assets                                 | 59,850       |                 | 45,772       |                 |
| Prepayments and accrued income                 | <u>1,075</u> |                 | <u>1,009</u> |                 |
|  |              | 60,925          |              | 46,781          |
| Creditors: amounts falling due within one year |              | <u>(36,489)</u> |              | <u>(31,352)</u> |
| <b>Net current assets</b>                      |              | <u>24,436</u>   |              | <u>15,429</u>   |
| <b>Total assets less current liabilities</b>   |              | 76,323          |              | 58,154          |
| Accruals and deferred income                   |              | (7,100)         |              | (7,475)         |
| <b>Net assets</b>                              |              | <u>69,223</u>   |              | <u>50,679</u>   |
| <b>Capital and reserves</b>                    |              | <u>69,223</u>   |              | <u>50,679</u>   |

We, as directors of Eamon Byrne Butchers Ltd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Reporting Standard applicable to Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 23 January 2026 and authorised for issue on 23 January 2026 and signed by:

**Mr Eamon Byrne**  
Director



**Mrs Sara Byrne**  
Director



## **Eamon Byrne Butchers Ltd**

### **Notes to the abridged financial statements**

**Financial year ended 30 April 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Eamon Byrne Butchers Ltd, Main Street, Castleblaney, Co. Monaghan. The company number is 691383.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105' and the Companies Act 2014. The financial statements are prepared in Euro which is the functional currency of the company.

##### **Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

##### **Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted. Deferred tax is not recognised.

##### **Tangible assets**

###### **(i) Cost**

Tangible fixed assets including investment properties are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

## Eamon Byrne Butchers Ltd

### Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                                 |         |               |
|---------------------------------|---------|---------------|
| Short leasehold property        | - 12.5% | straight line |
| Plant and machinery             | - 12.5% | straight line |
| Fittings fixtures and equipment | - 20%   | straight line |
| Motor vehicles                  | - 20%   | straight line |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

#### Stocks

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

## **Eamon Byrne Butchers Ltd**

### **Notes to the abridged financial statements (continued)**

**Financial year ended 30 April 2025**

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

#### **Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

#### **Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

#### **Cash at bank and on hand**

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

## Eamon Byrne Butchers Ltd

### Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

#### Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### 4. Appropriations of profit and loss account

|   | 2025          | 2024          |
|---|---------------|---------------|
|   | €             | €             |
| At the start of the financial year      | 50,579        | 50,983        |
| Profit/(loss) for the financial year    | 18,544        | (404)         |
| <b>At the end of the financial year</b> | <u>69,123</u> | <u>50,579</u> |

#### 5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

|  | 2025            | 2024           |
|--|-----------------|----------------|
|  | €               | €              |
| At the start of the financial year       | (9,847)         | (30,960)       |
| Advances made during the financial year  | 1,518           | 22,534         |
| Amounts repaid during the financial year | (12,664)        | (1,421)        |
| <b>At the end of the financial year</b>  | <u>(20,993)</u> | <u>(9,847)</u> |

Disclosure for each director or other person is as follows:

#### Eamon Byrne

The Directors Loan Account is unsecured, interest free and repayable on demand. The repayment of €12,664 (VAT inclusive at 23%) to the director's loan account represents the purchase of a Renault Traffic van, with a built-in freezer, which will be used exclusively by the company.

|  | 2025            | 2024           |
|--|-----------------|----------------|
|  | €               | €              |
| At the start of the financial year       | (9,847)         | (30,960)       |
| Advances made during the financial year  | 1,518           | 22,534         |
| Amounts repaid during the financial year | (12,664)        | (1,421)        |
| <b>At the end of the financial year</b>  | <u>(20,993)</u> | <u>(9,847)</u> |

