

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

Company Name : **ALAN REDMOND BUTCHERS LIMITED**

Company Registered Address : **JOHN STREET,  
GOREY,  
CO. WEXFORD.**

Company Number : **580859**

Financial Year : **YEAR ENDED 30TH APRIL 2025**

**CERTIFICATE:**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting or presented to the members.

Signature:

Alan Redmond.

Signature:

Margaret Redmond

Name :

Mr. Alan Redmond

Name :

Mrs. Margaret Redmond

Date:

21/1/26

Date:

21/1/26.

**ALAN REDMOND BUTCHERS LIMITED,**

**JOHN STREET,**

**GOREY,**

**CO. WEXFORD.**

**Unaudited Abridged Financial Statements**

**Year ended 30th April 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

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**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

**DIRECTORS AND OTHER INFORMATION**

Directors

Mr. Alan Redmond  
Mrs. Margaret Redmond

Secretary

Mr. Alan Redmond

Accountants

John Holohan & Co Limited,  
Registered Auditors, Accountants &  
AITI Chartered Tax Advisers (CTA),  
5 Upper Rowe Street,  
Wexford.

Bankers

Bank of Ireland,  
Gorey,  
Co. Wexford.

Registered Office

John Street,  
Gorey,  
Co. Wexford.

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

**DIRECTORS' DECLARATION ON UN-AUDITED FINANCIAL STATEMENTS**

In relation to the financial statements as set on pages 2 to 11 :

- The directors approve these financial statements and confirm they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements 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 John Holohan & Co. 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 30th April 2025.

On behalf of the board :

Director \_\_\_\_\_ Date: 15/01/2026  
Mr. Alan Redmond

Director \_\_\_\_\_ Date: 15/01/2026  
Mrs. Margaret Redmond

**ALAN REDMOND BUTCHERS LIMITED**

**BALANCE SHEET AS AT 30TH APRIL 2025**

	<u>Note</u>	€	<u>30-Apr-24</u> €
Fixed Assets		0	0
		-----	-----
Current Assets		6,432	7,233
Creditors - Amounts falling due within one year		67,385	59,892
		-----	-----
Net Current Assets/(Liabilities)		(60,953)	(52,659)
		-----	-----
Total Assets less Current Liabilities		(60,953)	(52,659)
		-----	-----
Creditors - Amounts falling due after more than one year		0	0
		-----	-----
<b><u>NET ASSETS/(LIABILITIES)</u></b>		<b>(60,953)</b>	<b>(52,659)</b>
		=====	=====
 <u>Capital and Reserves</u>			
Called Up Share Capital	4	100	100
Profit and Loss Account	5	(61,053)	(52,759)
		-----	-----
<b><u>TOTAL EQUITY</u></b>		<b>(60,953)</b>	<b>(52,659)</b>
		=====	=====

We, as directors of Alan Redmond Butchers Limited, state that :

( a ) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of Companies Act 2014,

( b ) the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are complied with,

( c ) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

**Balance Sheet (continued)**

( 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 year and to otherwise comply with the provisions of the Companies Act 2014 and the Companies (Accounting) Act 2017 relating to financial statements so far as they are applicable to the company.

We as directors of Alan Redmond Butchers Limited, state that the company has relied on the specified exemption contained in section 352 Companies Act 2014, the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 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 Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'. The financial statements were approved by the Board of Directors and authorised for issue on : 15 January 2026

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*Mr. Alan Redmond*  
*Director*

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*Mrs. Margaret Redmond*  
*Director*

## ALAN REDMOND BUTCHERS LIMITED

YEAR ENDED 30TH APRIL 2025

### Significant Accounting Policies

#### 1. ACCOUNTING POLICIES

The company's registered office is John Street, Gorey, Co. Wexford.

The Company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 580859.

##### **(a) 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 and the Irish Auditing and Accounting Supervisory Authority ("IAASA") including "The Financial Reporting Standard applicable to the Micro-Entities Regime-'FRS 105", the Companies Act 2014 and the Companies (Accounting) Act 2017.

##### **(b) Currency**

###### **(i) Functional and presentation currency**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

###### **(ii) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'other operating expenses'. All other foreign exchange gains and losses are presented in the profit and loss account also within 'administrative expenses'.

##### **(c) 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.

##### **(d) Turnover**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue 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.

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

Significant Accounting Policies

**ACCOUNTING POLICIES**

Revenue from the sale of goods, if appropriate, 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 revenue 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.

Revenue from the provision of services, if appropriate, 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.

**(e) Taxation**

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

**(i) Current tax**

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.

**(ii) Deferred tax**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

**(f) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Tangible assets that are in day to day use are stated at cost less accumulated depreciation and accumulated impairment losses. Land is not depreciated.

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

Significant Accounting Policies

**ACCOUNTING POLICIES**

(ii) Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows :

Equipment & Machinery	12.5%
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The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

(iii) 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, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss. 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.

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

Significant Accounting Policies

**ACCOUNTING POLICIES**

**(g) Trade and other debtors**

Trade and other debtors including amounts owed to group companies, if any, are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. 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 present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

**(h) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**(i) Trade and other creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**(j) Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

**(k) Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

Significant Accounting Policies

**ACCOUNTING POLICIES**

**(I) Employee Benefits**

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

**(i) Short term benefits**

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

**ALAN REDMOND BUTCHERS LIMITED**

**YEAR ENDED 30TH APRIL 2025**

Notes to the Financial Statements

2. **DIRECTORS' BENEFITS - ADVANCE/LOANS**

	<u>30-Apr-25</u> €	<u>30-Apr-24</u> €
Opening Balance at 1st May 2024	26,638	25,583
Repayments/Advances	(4,457)	1,055
	-----	-----
Closing Balance at 30th April 2025	22,181	26,638
	=====	=====

3. **GUARANTEES, CONTINGENCIES AND OTHER FINANCIAL COMMITMENTS**

None.

4. **SHARE CAPITAL**

	<u>30-Apr-25</u> €	<u>30-Apr-24</u> €
<u>Authorised Equity</u>		
100,000 Ordinary Shares of € 1	100,000	100,000
	=====	=====
<u>Allotted, called up and fully paid</u>		
100 Ordinary Shares of € 1	100	100
	=====	=====

5. **MOVEMENT ON PROFIT AND LOSS RESERVES**

	<u>30-Apr-25</u> €	<u>30-Apr-24</u> €
Profit and Loss Reserves brought forward at 1st May 2024	(52,759)	(49,843)
Profit/(Loss) for the year	(8,294)	(2,916)
	-----	-----
Balance at 30th April 2025	(61,053)	(52,759)
	=====	=====