

NOUGHAVAL FARMS LIMITED

**Abridged Unaudited Financial Statements
For the financial period ended
31 December 2025**

Registered number 701274

NOUGHAVAL FARMS LIMITED

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NOUGHAVAL FARMS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

NOUGHAVAL FARMS LIMITED

DIRECTORS AND OTHER INFORMATION

Directors	Joseph O'Reilly
Secretary	Louise O'Reilly
Accountants	Patrick B. Donnelly & Co. Chartered Accountants 21 Pearse St., Athlone, Co. Westmeath.
Bankers	
Registered office	NOUGHAVAL FARMS Limited, Ardnacraney, Tang, Ballymahon, Co. Westmeath.

NOUGHAVAL FARMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025	2024 €
Called up share capital not paid			
Fixed assets			
Current Assets		100	100
Creditors: amounts falling due within one year		()	()
Net current assets(liabilities)		100	100
Total assets less current liabilities		100	100
Creditors: amounts falling due after more than one year			
Provisions for liabilities			
Accruals and deferred income			
Net assets(liabilities)		100	100
Capital and reserves		100	100

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of NOUGHAVAL FARMS Limited, state that:

- the company is availing itself of audit exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

NOUGHAVAL FARMS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

BALANCE SHEET AS AT 31 DECEMBER 2025(continued)

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro company's regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by



Joseph O'Reilly
Director

24 February, 2026

NOUGHAVAL FARMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of NOUGHAVAL FARMS Limited for the financial period ended 31 December 2025.

NOUGHAVAL FARMS Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 701274). The Registered Office is Ardnacraney, Tang, Ballymahon, Co. Westmeath, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

1. 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.

Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime*¹ issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover derives from the provision of goods and services falling within the company's ordinary activities.

Short-term employee benefits

Short-term benefits, including holiday pay, are recognized as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

NOUGHAVAL FARMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Financial Instruments

Ordinary Share Capital

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

2. Appropriation of Profit and Loss Account

	2025	2024
Profit(loss)brought forward at the beginning of the financial period		€
Profit(Loss) for the financial period		
Dividends paid		
Profit(loss) carried forward at the end of the financial period	<u> </u>	<u> </u>