

**J. COOGAN FARM SERVICES LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY, 2025**

**J. COOGAN FARM SERVICES LIMITED**

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**J. COOGAN FARM SERVICES LIMITED**

**DIRECTORS' AND OTHER INFORMATION**

**DIRECTORS**

John Coogan  
Catherine Coogan

**SECRETARY**

Catherine Coogan

**ACCOUNTANTS**

Helena Keating & Co.,  
Chartered Certified Accountants &  
Statutory Audit Firm,  
4 Water Street,  
Hacketstown,  
CO. CARLOW.

**BANKERS**

Bank of Ireland,  
Arklow,  
CO. WICKLOW.

**REGISTERED NUMBER OF INCORPORATION**      170626

**REGISTERED OFFICE &  
BUSINESS ADDRESS**

Ballymaconey,  
Rathdangan,  
CO. WICKLOW.

**J. COOGAN FARM SERVICES LIMITED**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

The directors' are responsible for preparing the directors' report and the statutory financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice ("Irish GAAP") in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those 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,
- State whether the statutory financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards,
- Prepare the statutory 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory financial statements and directors report comply with the Companies Act 2014. 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.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 6 to 8:

- 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 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 Helena Keating & Co., all 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 year ended 28<sup>th</sup> February, 2025.

**On behalf of the Board**

<b>John Coogan</b>	<i>John Coogan</i>	)
		) <b>Directors</b>
<b>Catherine Coogan</b>	<i>Catherine Coogan</i>	)

**Dated: 12<sup>th</sup> February, 2026**

**J. COOGAN FARM SERVICES LIMITED**

**ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS TO THE**  
**DIRECTORS OF J. COOGAN FARM SERVICES LIMITED**

The directors consider that the company is exempt from an audit for the year ended 28<sup>th</sup> February, 2025. The directors have acknowledged, on the balance sheet, their responsibilities for ensuring that the company keeps accounting records which comply with the Companies Act 2014 and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profit and loss for the financial year.

In accordance with the directors' instructions, we have prepared the financial statements on pages 6 to 8 from the accounting records of the company and on the basis of information and explanations supplied to us by the directors.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.

*Helena Keating & Co.,*

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**HELENA KEATING & CO.**  
**CHARTERED CERTIFIED ACCOUNTANTS &**  
**STATUTORY AUDIT FIRM**

**4 WATER STREET**  
**HACKETSTOWN**  
**CO. CARLOW**

**DATE: 12<sup>th</sup> February, 2026**

**J. COOGAN FARM SERVICES LIMITED**

**BALANCE SHEET AS AT 29<sup>TH</sup> FEBRUARY, 2025**

		<u>28<sup>th</sup> February, 2025</u>		<u>28<sup>th</sup> February, 2024</u>	
	Notes	€	€	€	€
<b>Fixed Assets</b>					
Tangible Assets	2		351,758		334,502
<b>Current Assets</b>					
Stocks and Work in Progress		48,850		38,130	
Debtors and Prepayments		74,263		53,314	
Cash at Bank and in Hand		<u>183,329</u>		<u>139,313</u>	
		306,442		230,757	
<b>Creditors: Amounts Falling Due within One Year</b>	3	<u>(74,557)</u>		<u>(50,009)</u>	
<b>Net Current Asset</b>			<u>231,885</u>		<u>180,748</u>
<b>Total Assets Less Current Liabilities</b>			583,643		515,250
<b>Creditors: Amounts Falling Due After More Than One Year</b>			<u>( - )</u>		<u>( - )</u>
<b>Net Assets</b>			<u>583,643</u>		<u>515,250</u>
<b>Capital and Reserves</b>					
Called up share capital	4		4		4
Profit and Loss Account		<u>583,639</u>		<u>515,246</u>	
		<u>583,643</u>		<u>515,250</u>	

"We as directors of J. Coogan Farm Services Limited, 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 section 358 or 359, as appropriate, is 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

(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 relating to Financial Statements so far as they are applicable to the company".

(e) 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 small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act, 2014.

The financial statements were approved by the Board on the 12<sup>th</sup> February, 2026 and signed on its behalf by

<b>John Coogan</b>	<i>John Coogan</i>	)
		) <b>Directors</b>
<b>Catherine Coogan</b>	<i>Catherine Coogan</i>	)

## J. COOGAN FARM SERVICES LIMITED

### NOTES TO ABRIDGED FINANCIAL STATEMENTS FOR YEAR ENDED 28<sup>TH</sup> FEBRUARY, 2025

#### 1. ACCOUNTING POLICIES

##### **1.1 Accounting Convention**

The financial statements are prepared under the Historical Cost Convention.

##### **1.2 Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3 Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and Machinery	-	12.5% Reducing Balance
Motor Vehicles	-	20.0% Reducing Balance

##### **1.4 Stocks**

Stocks are listed and valued by the directors.

##### **1.5 Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

#### 2. TANGIBLE FIXED ASSETS

	<u>TOTAL</u>
	€
<b><u>COST</u></b>	
Balance 1 <sup>st</sup> March, 2024	630,747
Additions	124,384
Disposals	(88,180)
Balance 28 <sup>th</sup> February, 2025	<u>666,951</u>
<b><u>DEPRECIATION</u></b>	
Balance 1 <sup>st</sup> March, 2024	296,245
Provision for the year	54,690
Provision on disposals	(35,742)
Balance 28 <sup>th</sup> February, 2025	<u>315,193</u>
<b><u>NET BOOK VALUE</u></b>	
28 <sup>th</sup> February, 2025	<u>351,758</u>
1 <sup>st</sup> March, 2024	<u>334,502</u>

**J. COOGAN FARM SERVICES LIMITED**

**NOTES TO ABRIDGED FINANCIAL STATEMENTS FOR YEAR ENDED 28<sup>TH</sup> FEBRUARY, 2025**

**3. CREDITORS : AMOUNTS FALLING DUE  
WITHIN ONE YEAR INCLUDES**

	<u>28/02/25</u>	<u>28/02/24</u>
	€	€
Corporation Tax	9,976	-
Value Added Tax	45	-
PAYE/PRSI	<u>1,457</u>	<u>1,623</u>

**4. SHARE CAPITAL**

	<u>28/02/25</u>	<u>28/02/24</u>
	€	€
<b>Authorised Equity</b>		
1,000,000 Ordinary Shares of €2 each	<u>2,000,000</u>	<u>2,000,000</u>
<b>Allotted, Called Up and Fully Paid Equity</b>		
2 Ordinary shares of €2 each	<u>4</u>	<u>4</u>

**5. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved by the Board on the 12<sup>th</sup> February, 2026 and signed on its behalf by

*John Coogan*

**John Coogan**  
Director

*Catherine Coogan*

**Catherine Coogan**  
Director