

Company registration number: 355821

CARROLL AGRICULTURAL CONSULTANCY LIMITED

Unaudited abridged financial statements

for the financial year ended 31 March 2025

CARROLL AGRICULTURAL CONSULTANCY LIMITED

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CARROLL AGRICULTURAL CONSULTANCY LIMITED

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

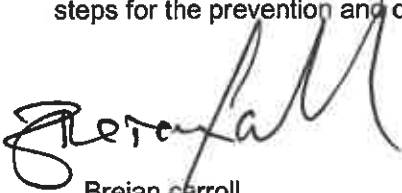
The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the 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; and
- prepare the 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, enable them to ensure that the 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.



Breian Carroll
Director



Mary Carroll
Director

31/1/2026

CARROLL AGRICULTURAL CONSULTANCY LIMITED

Balance sheet As at 31 March 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	6	272,024		270,560	
			272,024		270,560
Current assets					
Debtors	7	40,046		102,883	
Cash at bank and in hand		56,345		14,250	
		96,391		117,133	
Creditors: amounts falling due within one year	8	(48,907)		(71,805)	
Net current assets			47,484		45,328
Total assets less current liabilities			319,508		315,888
Creditors: amounts falling due after more than one year	9		(6,666)		(15,852)
Net assets			312,842		300,036
Capital and reserves					
Called up share capital presented as equity			1		1
Profit and loss account			312,841		300,035
Shareholders funds			312,842		300,036

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 7 form part of these abridged financial statements.

CARROLL AGRICULTURAL CONSULTANCY LIMITED

**Balance sheet (continued)
As at 31 March 2025**

We, as directors of CARROLL AGRICULTURAL CONSULTANCY LIMITED state that:

- the company is availing itself of 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 31 January 2026 and signed on behalf of the board by:



MR BREIAN CARROLL
Director



MRS MARY CARROLL
Director

The notes on pages 4 to 7 form part of these abridged financial statements.

CARROLL AGRICULTURAL CONSULTANCY LIMITED

Notes to the abridged financial statements Financial year ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is CARROLL AGRICULTURAL CONSULTANCY LIMITED, THE DEANERY, SWINFORD, CO MAYO.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

CARROLL AGRICULTURAL CONSULTANCY LIMITED

Notes to the abridged financial statements (continued) **Financial year ended 31 March 2025**

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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:

Fittings fixtures and equipment	- 12.5%%reducing balance
Motor vehicles	- 12.5%%reducing balance

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.

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 8 (2024: 7).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	243,701	214,925
Social insurance costs	20,443	17,377
Other retirement benefit costs	-	14,000
	<u>264,144</u>	<u>246,302</u>

CARROLL AGRICULTURAL CONSULTANCY LIMITED

Notes to the abridged financial statements (continued) Financial year ended 31 March 2025

4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	44,848	44,848

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year (as previously reported)	300,035	216,839
Prior period adjustments	(66,978)	-
At the start of the financial year (restated)	233,057	216,839
Profit for the financial year	79,784	83,196
Other movements	(66,978)	-
At the end of the financial year	245,863	300,035

6. Tangible assets

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 April 2024	224,215	2,310	51,844	72,865	351,234
Additions	-	-	7,257	-	7,257
Depreciation					
At 1 April 2024	-	2,310	28,826	49,538	80,674
Charge for the financial year	-	-	2,877	2,916	5,793
At 31 March 2025	-	2,310	31,703	52,454	86,467
Carrying amount					
At 31 March 2025	224,215	-	27,398	20,411	272,024
At 31 March 2024	224,215	-	23,018	23,327	270,560

CARROLL AGRICULTURAL CONSULTANCY LIMITED

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

7. Debtors

	2025	2024
	€	€
Trade debtors	40,046	35,955
Other debtors	-	66,928
	<u>40,046</u>	<u>102,883</u>

8. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	13,055	17,612
Payments received on account	5,248	9,616
PAYE and social welfare	15,533	15,232
Corporation tax	12,242	11,885
VAT	2,829	17,460
	<u>48,907</u>	<u>71,805</u>

9. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	<u>6,666</u>	<u>15,852</u>

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 31 January 2026.

