

Company registration number: 501438

Crop Husbandry Advisory Services Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Crop Husbandry Advisory Services Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Balance sheet	3 - 4
Notes to the financial statements	5 - 6

Crop Husbandry Advisory Services Limited

Directors and other information

Directors Raymond Rennick
Hilary Rennick

Company number 501438

Registered office Kilbride
Trim
Co Meath

Business address Kilbride
Trim
Co Meath

Bankers Bank of Ireland
Market Street
Trim
Co Meath

Crop Husbandry Advisory Services 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 105 "The Financial Reporting Standard applicable to the Micro-entities regime" 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.

Crop Husbandry Advisory Services Limited

Balance sheet As at 30 June 2025

	2025		2024	
	€	€	€	€
Fixed assets		440,273		440,273
Current assets	242,131		245,653	
Prepayments and accrued income	474		941	
		242,605		246,594
Creditors: amounts falling due within one year		(20,433)		(19,132)
Net current assets		<u>222,172</u>		<u>227,462</u>
Total assets less current liabilities		662,445		667,735
Accruals and deferred income		(23,256)		(23,461)
Net assets		<u><u>639,189</u></u>		<u><u>644,274</u></u>
Capital and reserves		<u><u>639,189</u></u>		<u><u>644,274</u></u>

We, as directors of Crop Husbandry Advisory 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 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.

The financial statements have been prepared in accordance with the micro companies regime.

Crop Husbandry Advisory Services Limited

**Balance sheet (continued)
As at 30 June 2025**

These abridged financial statements were approved by the board of directors on 11 March 2026 and signed on behalf of the board by:

Raymond Rennick
Director

Hilary Rennick
Director

Crop Husbandry Advisory Services Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is Kilbride, Trim, Co Meath.

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 have been prepared on the historical cost basis.

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

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.

Tax is recognised on taxable profit for the current and past periods. 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.

Tangible assets

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

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:

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.

Crop Husbandry Advisory Services Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025**

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	644,174	642,353
(Loss)/profit for the financial year	(5,085)	1,821
At the end of the financial year	<u>639,089</u>	<u>644,174</u>