

**Company registration number: 561825**

**Fleming Agricultural Services Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

# Fleming Agricultural Services Limited

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## Fleming Agricultural Services Limited

### Directors and other information

<b>Directors</b>	Mr. Richard Fleming Mr. Brian Fleming
<b>Secretary</b>	Richard Fleming
<b>Company number</b>	561825
<b>Registered office</b>	Ballinvrokig Butlerstown Bandon Co. Cork
<b>Business address</b>	Ballinvrokig Butlerstown Bandon Co. Cork
<b>Accountants</b>	JAAD Accounting Services Ltd Chartered Certified Accountants & Statutory Auditors 43 Wolfe Tone Street Clonakilty Co. Cork
<b>Bankers</b>	AIB 36 Pearse Street Clonakilty Co. Cork

**Fleming Agricultural Services Limited**

**Year Ended 30 June 2025**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 3 to 7:

- 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 judgments 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 JAAD Accounting Services Ltd 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 June 2025.

On behalf of the board

**Mr. Richard Fleming**  
**Director**

**Mr. Brian Fleming**  
**Director**

**Date: 4th March 2026**

## Fleming Agricultural Services Limited

### Balance sheet As at 30 June 2025

	2025 €	2024 €
Fixed assets	317,591	273,803
Current assets	26,905	44,410
Creditors: amounts falling due within one year	(174,145)	(202,562)
<b>Net current liabilities</b>	<u>(147,240)</u>	<u>(158,152)</u>
<b>Total assets less current liabilities</b>	170,351	115,651
Creditors: amounts falling due after more than one year	(129,949)	(90,669)
Accruals and deferred income	(2,500)	(2,250)
<b>Net assets</b>	<u>37,902</u>	<u>22,732</u>
<b>Capital and reserves</b>	<u>37,902</u>	<u>22,732</u>

We, as directors of Fleming Agricultural 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 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 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.

We, as directors of Fleming Agricultural Services 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.

**Fleming Agricultural Services Limited**

**Balance sheet (continued)**

**As at 30 June 2025**

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 Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 4th March 2026 and signed on behalf of the board by:

**Mr. Richard Fleming**  
**Director**

**Mr. Brian Fleming**  
**Director**

**The notes on pages 5 to 7 form part of these abridged financial statements.**

## Fleming Agricultural 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 Ireland. The address of the registered office is Ballinvrokgig, Butlerstown, Bandon, Co. Cork, and its company registration number is 561825

#### Basis of preparation

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

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 promulgated by Association of Chartered Certified Accountants in Ireland] including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

#### 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:

Plant and machinery	- 20%	reducing balance
Motor vehicles	- 20%	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.

## Fleming Agricultural Services Limited

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

#### Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

#### Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs).

#### Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Any bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### Creditors and accruals

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Accruals are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

#### 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.

## 2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	22,632	35,915
Profit/(loss) for the financial year	15,170	(13,283)
<b>At the end of the financial year</b>	<b>37,802</b>	<b>22,632</b>

**Fleming Agricultural Services Limited**

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

**3. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 4 March 2026.