

**Company registration number: 726997**

**T&T Hennessy Farm Limited** (Audit Exempt  
Company\*)  
**Small Companies Regime**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 March 2025**

\*T&T Hennessy Farm Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

# T&T Hennessy Farm Limited

## Contents

	<b>Page</b>
Director's responsibilities statement	<b>1</b>
Accountants report	<b>2</b>
Balance sheet	<b>3 - 4</b>
Notes to the abridged financial statements	<b>5 - 7</b>

## **T&T Hennessy Farm Limited**

### **Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and director's report comply with the Companies Act 2014. She is 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 statutory financial statements:

- The directors approve these statutory 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 on business.
- The directors confirm that they have made available to Ifac, 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 31 March 2025.

On behalf of the board:

Syrmathenia Hennessy  
Director

Date: 19 December 2025

**T&T Hennessy Farm Limited**

**Accountants' Report to the director  
on the Unaudited financial statements of T&T Hennessy Farm Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of T&T Hennessy Farm Limited for the financial year ended 31 March 2025.

**Respective responsibilities of directors and accountants**

As described on page 1 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of T&T Hennessy Farm Limited from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

Clonmel Road  
Cahir  
Co. Tipperary

19 December 2025

**T&T Hennessy Farm Limited**

**Balance sheet  
As at 31 March 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Financial assets		79,771		60,258	
			79,771		60,258
<b>Current assets</b>					
Cash at bank and in hand		4,050		1,157	
		4,050		1,157	
<b>Creditors: amounts falling due within one year</b>					
		(10,790)		(14,873)	
<b>Net current liabilities</b>					
			(6,740)		(13,716)
<b>Total assets less current liabilities</b>					
			73,031		46,542
<b>Net assets</b>					
			73,031		46,542
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			72,931		46,442
<b>Shareholder funds</b>					
			73,031		46,542

The company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

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

**T&T Hennessy Farm Limited**

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

I, as director of T&T Hennessy Farm 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 shareholder 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);
- I 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 director of the company on 19 December 2025 and signed by:

Syrmathenia Hennessy  
Director

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

## T&T Hennessy Farm Limited

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

#### 1. 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 represents the net sales to customers excluding Value Added Tax. Revenue from sale of goods is recognised when the significant risks and rewards of ownership of the goods 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 charge for taxation is based on the profit for the year.

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.

##### **Financial assets**

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### **Impairment**

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss, it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

## T&T Hennessy Farm Limited

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

#### Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost of amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	19,500	43,227
Other retirement benefit costs	2,000	-
	<u>21,500</u>	<u>43,227</u>

**T&T Hennessy Farm Limited**

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

**3. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	46,442	50,163
Profit/(loss) for the financial year	26,489	(3,721)
<b>At the end of the financial year</b>	<b>72,931</b>	<b>46,442</b>

**4. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans:

	<b>2025</b>	2024
	€	€
At the start of the financial year	259	357
Advances made during the financial year	2,681	-
Amounts repaid during the financial year	-	(98)
<b>At the end of the financial year</b>	<b>2,940</b>	<b>259</b>

Disclosure for each director or other person is as follows:

**Syrmathenia Hennessy**

	<b>2025</b>	2024
	€	€
At the start of the financial year	259	357
Advances made during the financial year	2,681	-
Amounts repaid during the financial year	-	(98)
<b>At the end of the financial year</b>	<b>2,940</b>	<b>259</b>

**5. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 19 December 2025.