

Company Number: 417579

Carton Rural Consultants Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Carton Rural Consultants Limited

CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 7

Carton Rural Consultants Limited
STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	32,387	26,326
Current Assets			
Debtors	7	119,851	133,471
Cash at bank and in hand		73,743	64,246
		193,594	197,717
Creditors: amounts falling due within one year	8	(35,574)	(40,099)
Net Current Assets		158,020	157,618
Total Assets less Current Liabilities		190,407	183,944
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	190,307	183,844
Shareholders' Funds		190,407	183,944

We as Directors of Carton Rural Consultants 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 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 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 Companies Act 2014 and the micro companies' regime.

Approved by the board on 16-12-25 and signed on its behalf by:

James Carton
 Director

Holly Carton
 Director

Carton Rural Consultants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Carton Rural Consultants Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 417579. The registered office of the company is 4 Lough Owel Village, Mullingar, Wesmeath. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Not Depreiated
Plant and machinery	-	15% Reducing balance
Fixtures, fittings and equipment	-	15% Reducing balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Carton Rural Consultants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	3,072	2,003
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Admin	3	3
	<u> </u>	<u> </u>

5. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 April 2024	50,900	50,900
	<u> </u>	<u> </u>
At 31 March 2025	50,900	50,900
	<u> </u>	<u> </u>
Provision for diminution in value		
At 31 March 2025	50,900	50,900
	<u> </u>	<u> </u>
Net book value		
At 31 March 2025	-	-
	<u> </u>	<u> </u>

Carton Rural Consultants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 April 2024	14,978	1,481	62,998	79,457
Additions	-	8,010	1,123	9,133
At 31 March 2025	14,978	9,491	64,121	88,590
Depreciation				
At 1 April 2024	-	1,224	51,907	53,131
Charge for the financial year	-	1,240	1,832	3,072
At 31 March 2025	-	2,464	53,739	56,203
Net book value				
At 31 March 2025	14,978	7,027	10,382	32,387
At 31 March 2024	14,978	257	11,091	26,326

7. Debtors

	2025 €	2024 €
Trade debtors	118,529	133,471
Prepayments	1,322	-
	119,851	133,471

8. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	766	-
Trade creditors	7,019	7,388
Taxation	26,136	32,111
Accruals	1,653	600
	35,574	40,099

9. Income Statement

	2025 €	2024 €
At 1 April 2024	183,844	183,545
Profit for the financial year	6,463	299
At 31 March 2025	190,307	183,844

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Carton Rural Consultants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16-12-25.