

Company registration number: 507685

**BALLYLARKIN FARM LIMITED
Trading as BALLYLARKIN FARM LIMITED.**

**Unaudited abridged financial statements
for the financial year ended 31 December 2025**

BALLYLARKIN FARM LIMITED

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BALLYLARKIN FARM LIMITED

Directors and other information

Directors	Director Mr. Michael Kennedy Director Mrs. Brid Kennedy
Secretary	Mr. Michael Kennedy
Company number	507685
Registered office	BALLYLARKIN FARM LIMITED. 6 William Street, Kilkenny.
Business address	6 William Street, Kilkenny.
Accountants	Patrick J. Kennedy & Co. Kilkenny.
Bankers	AIB, 3 High Street, Kilkenny.

BALLYLARKIN FARM LIMITED

Balance sheet As at 31 December 2025

	2025		2024	
	€	€	€	€
Fixed assets		4,491		5,895
Current assets	134,556		112,299	
Prepayments and accrued income	900		900	
		135,456		113,199
Creditors: amounts falling due within one year		(19,841)		(17,104)
Net current assets		115,615		96,095
Total assets less current liabilities		120,106		101,990
Accruals and deferred income		(361)		(340)
Net assets		119,745		101,650
Capital and reserves		119,745		101,650

We, as directors of BALLYLARKIN FARM 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.

These abridged financial statements were approved by the board of directors on 27 January 2026 and signed on behalf of the board by:

Director Mr. Michael Kennedy

Director

Director Mrs. Brid Kennedy

Director

BALLYLARKIN FARM LIMITED

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is BALLYLARKIN FARM LIMITED., 6 William Street,, Kilkenny..

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 Statutory Financial Statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to the Micro-entities Regime' (FRS 105). The company qualifies as a micro company for the year, 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.

The financial statements are prepared in Euro, which is the functional currency of the entity and all amounts are rounded to the nearest Euro.

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 Profit & Loss Account, 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.

BALLYLARKIN FARM LIMITED

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

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.

Financial instruments

A financial asset or financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Judgments

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis despite the arrival of covid 19 in Ireland.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	101,648	92,798
Profit for the financial year	18,095	8,850
At the end of the financial year	<u>119,743</u>	<u>101,648</u>

5. Directors Loans

The amount of loan outstanding to the director increased by €2,874 from €15,647 to €18,521 during the year. The Directors loan is unsecured, interest free and repayable on demand.