

Company Number: 761296

Cotterellsrath Farm Limited

Abridged Unaudited Financial Statements

for the financial period from 5 April 2024 (date of incorporation) to 31 March 2025

Cotterellsrath Farm Limited
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Cotterellsrath Farm Limited

BALANCE SHEET

as at 31 March 2025

	2025
	€
Fixed Assets	245,645
Current assets	286,405
Prepayments and accrued income	13,751
Creditors: amounts falling due within one year	(412,833)
Net Current Liabilities	(112,677)
Total Assets less Current Liabilities	132,968
Accruals and deferred income	(33,696)
Net Assets	99,272
Capital and Reserves	99,272

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Cotterellsrath 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 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) 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 period 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 (as a micro company). 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 Director and authorised for issue on 22 December 2025 :

Philip Walsh
Director

Cotterellsrath Farm Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 5 April 2024 (date of incorporation) to 31 March 2025

1. General Information

Cotterellsrath Farm Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 761296. The registered office of the company is Rath, Danesfort, Co. Kilkenny which is also the principal place of business of the company. 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.

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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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:

Plant and machinery	-	8 years
Motor vehicles	-	5 years
Farm Buildings	-	7 years

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.

Stocks

Livestock, dairy herd and breeding stock are valued at the lower of cost and net realisable value. Where appropriate, cost is arrived at as follows: 60% of the market value of livestock bred on the farm or purchased as immature stock in accordance with agreed taxation procedures. Other stocks are stated at the lower of cost and net realisable value. Net realisable comprises the actual or estimated selling price (net of trade but before settlement discounts) less all costs to be incurred in marketing, selling and distribution.

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.

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.

Cotterellsrath Farm Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 5 April 2024 (date of incorporation) to 31 March 2025

Taxation

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

Share capital of the company**Ordinary share capital**

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

3. Appropriation of Profit and Loss Account	2025
	€
Profit brought forward	-
Profit for the financial period	99,171
Retained profit carried forward	99,171

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 22 December 2025.