

**Company registration number: 668185**

**Windy Heights Dairy Ltd.  
Unaudited abridged financial statements  
for the financial year ended 31 May 2025**

Windy Heights Dairy Ltd. 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.

# Windy Heights Dairy Ltd.

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## **Windy Heights Dairy Ltd.**

### **Directors and other information**

<b>Director</b>	Mr Cathal Comiskey
<b>Secretary</b>	Claire Markey
<b>Company number</b>	668185
<b>Registered office</b>	Windy Heights Dairy Ltd. Drumackinoe Carrigan Co. Cavan
<b>Business address</b>	Drumackinoe Carrigan Co. Cavan
<b>Accountants</b>	Ifac 3 Railway Road Cavan
<b>Bankers</b>	AIB Main Street Cavan Co. Cavan
<b>Solicitors</b>	Garret Fortune & Co. 11 Church View Cavan Cavan

## Windy Heights Dairy Ltd.

### 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.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

#### Directors Declaration on Unaudited 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 in 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 financial year ended 31 May 2025.

On behalf of the board:



Mr. Cathal Comiskey  
Director

Date: 12 January 2026

**Windy Heights Dairy Ltd.**

**Accountants' Report to the director  
on the Unaudited financial statements of Windy Heights Dairy Ltd.**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Windy Heights Dairy Ltd. for the financial year ended 31 May 2025.

**Respective responsibilities of directors and accountants**

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Windy Heights Dairy Ltd. 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

3 Railway Road  
Cavan

12 January 2026

**Windy Heights Dairy Ltd.**

**Balance sheet  
As at 31 May 2025**


	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	515,398	250,741
Current assets	219,877	199,594
Creditors: amounts falling due within one year	(265,781)	(35,122)
<b>Net current (liabilities)/assets</b>	<b>(45,904)</b>	<b>164,472</b>
<b>Total assets less current liabilities</b>	<b>469,494</b>	<b>415,213</b>
Creditors: amounts falling due after more than one year	(196,162)	(212,267)
<b>Net assets</b>	<b>273,332</b>	<b>202,946</b>
<b>Capital and reserves</b>	<b>273,332</b>	<b>202,946</b>

I, as director of Windy Heights Dairy Ltd. 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 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);
- (d) 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 director of the company on 12 January 2026 and signed by:



**Mr Cathal Comiskey**  
Director

## Windy Heights Dairy Ltd.

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

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Windy Heights Dairy Ltd., Drumackinroe, Carrigan, Co. Cavan.

#### 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 financial statements have been prepared on the historical cost basis.

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

##### 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.

## Windy Heights Dairy Ltd.

### Notes to the abridged financial statements (continued) Financial year ended 31 May 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:

Farm Buildings	- 15%	straight line
Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

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.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Biological Assets are measured at cost. Agricultural Produce is valued at the lower of cost and estimated selling price less costs to complete and sell. Full provision has been made for damaged, deteriorated, obsolete or unusable stocks. Where appropriate, cost is defined as being 60% for cattle and 75% for sheep, of the market value of animals bred on the farm or purchased as immature stock in accordance with agreed taxation procedures.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	202,846	214,927
Profit/(loss) for the financial year	70,386	(12,081)
<b>At the end of the financial year</b>	<u>273,232</u>	<u>202,846</u>