

Company registration number: 335566

Caherbeg Free Range Pork Ltd
Unaudited abridged financial statements
for the financial year ended 31 March 2025

Caherbeg Free Range Pork Ltd

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Caherbeg Free Range Pork Ltd

Directors and other information

Directors	Mr William Andrew Allshire Mrs Avril Mary Rhoda Howe
Secretary	William Andrew Allshire
Company number	335566
Registered office	Caherbeg Rosscarbery Co Cork
Business address	Caherbeg Rosscarbery Co Cork
Accountants	FDC Accountants / Tax Consultants Ltd 14 North Street Skibbereen Co Cork
Bankers	Bank of Ireland Pierce Street Clonakilty Co Cork

Caherbeg Free Range Pork Ltd

**Balance sheet
As at 31 March 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Intangible assets	5	-		-	
Tangible assets		697,650		487,938	
			697,650		487,938
Current assets					
Stocks		126,273		117,760	
Debtors	6	632,478		725,241	
Cash at bank and in hand		345,097		389,080	
		1,103,848		1,232,081	
Creditors: amounts falling due within one year					
	7	(469,622)		(474,257)	
Net current assets					
		634,226		757,824	
Total assets less current liabilities					
		1,331,876		1,245,762	
Creditors: amounts falling due after more than one year					
	8	(174,615)		(214,650)	
Net assets					
		1,157,261		1,031,112	
Capital and reserves					
Called up share capital presented as equity		3		3	
Profit and loss account		1,157,258		1,031,109	
Shareholders funds					
		1,157,261		1,031,112	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Caherbeg Free Range Pork Ltd

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

We, as directors of Caherbeg Free Range Pork Ltd 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 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);
- 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
- 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 board of directors on 11 December 2025 and signed on behalf of the board by:

Mr William Andrew Allshire
Director

Mrs Avril Mary Rhoda Howe
Director

Caherbeg Free Range Pork Ltd

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 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.

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:

Land & Property	-	Not depreciated
Land improvements	-	10% reducing balance
Plant and machinery	-	25% reducing balance
Fittings fixtures and equipment	-	12.5% reducing balance
Motor vehicles	-	20% reducing balance

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Caherbeg Free Range Pork Ltd

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

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2024: 8).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	324,381	287,114
Employers PRSI	28,752	25,371
	<u>353,133</u>	<u>312,485</u>

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	25,300	25,300
	<u>25,300</u>	<u>25,300</u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,031,110	781,536
Profit for the financial year	126,148	249,573
At the end of the financial year	<u>1,157,258</u>	<u>1,031,109</u>

5. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 April 2024 and 31 March 2025	15,036	15,036
Amortisation		
At 1 April 2024 and 31 March 2025	15,036	15,036
Carrying amount		
At 31 March 2025	-	-
At 31 March 2024	-	-

Caherbeg Free Range Pork Ltd

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

6.	Debtors	2025	2024
		€	€
	Trade debtors	531,248	593,538
	Other debtors	36,985	66,789
	Prepayments	64,245	64,914
		<u>632,478</u>	<u>725,241</u>

7.	Creditors: amounts falling due within one year	2025	2024
		€	€
	Amounts owed to credit institutions	-	15,726
	Trade creditors	390,958	360,644
	Other creditors including tax	44,951	88,690
	Accruals	33,713	9,197
		<u>469,622</u>	<u>474,257</u>

8.	Creditors: amounts falling due after more than one year	2025	2024
		€	€
	Amounts owed to credit institutions	<u>174,615</u>	<u>214,650</u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 December 2025.