

Company Number: 527846

C Doogan Farming Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

C Doogan Farming Limited
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C Doogan Farming Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	11,000	11,000
Current Assets			
Stocks	7	21,420	22,010
Cash at bank and in hand		37,369	22,528
		58,789	44,538
Creditors: amounts falling due within one year	8	(34,009)	(33,783)
Net Current Assets		24,780	10,755
Total Assets less Current Liabilities		35,780	21,755
Capital and Reserves			
Called up share capital presented as equity		1,000	1,000
Retained earnings	9	34,780	20,755
Shareholders' Funds		35,780	21,755

I as Director of C Doogan Farming 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 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 19 December 2025 and signed on its behalf by:

Ciaran Doogan
Director

C Doogan Farming Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

C Doogan Farming Limited is a company limited by shares incorporated in Ireland. is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 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.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

C Doogan Farming Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 Balance Sheet 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 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 Profit and Loss Account.

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	-	190
	<u> </u>	<u> </u>
4. Employees		
The average monthly number of employees, including director, during the financial year was 0.00 0, (2024 - 0).		
5. Intangible assets		
	€	Total €
Cost		
At 1 May 2024	11,000	11,000
	<u> </u>	<u> </u>
At 30 April 2025	11,000	11,000
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	11,000	11,000
	<u> </u>	<u> </u>
At 30 April 2024	11,000	11,000
	<u> </u>	<u> </u>
6. Tangible assets		
	Fixtures, fittings and equipment €	Total €
Cost		
At 1 May 2024	1,520	1,520
	<u> </u>	<u> </u>
At 30 April 2025	1,520	1,520
	<u> </u>	<u> </u>
Depreciation		
At 1 May 2024	1,520	1,520
	<u> </u>	<u> </u>
At 30 April 2025	1,520	1,520
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	-	-
	<u> </u>	<u> </u>

C Doogan Farming Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>21,420</u>	<u>22,010</u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	30,000	30,000
Trade creditors	2,932	2,932
Taxation	376	-
Director's current account	6	156
Accruals	695	695
	<u>34,009</u>	<u>33,783</u>
9. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	20,755	19,929
Profit for the financial year	14,025	826
At 30 April 2025	<u>34,780</u>	<u>20,755</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
11. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
12. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 19 December 2025.		