

Company registration number: 723624

**Burke Agricultural Contracting Ltd (Audit Exempt Company*)
Trading as Burke Agricultural Contracting Ltd**

Unaudited abridged financial statements

for the financial year ended 31 December 2025

***Burke Agricultural Contracting 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.**

Burke Agricultural Contracting Ltd

Contents

	Page
Director's responsibilities statement and Declaration on unaudited financial statements	1
Accountants report	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 7

Burke Agricultural Contracting 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.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial 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 year ended 31 December 2025.

On behalf of the board:

Oliver Burke Jnr
Director
Date: 25 March 2026

Burke Agricultural Contracting Ltd

**Accountants' Report to the director
on the Unaudited financial statements of Burke Agricultural Contracting Ltd**

We have compiled the financial statements which comprise the balance sheet and related notes of Burke Agricultural Contracting Ltd for the financial year ended 31 December 2025.

Respective responsibilities of directors and accountants

As described on page 1 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Burke Agricultural Contracting 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

8 Enterprise Business Park
O'Brien Road
Carlow

25 March 2026

Burke Agricultural Contracting Ltd

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets		71,115		69,618	
			71,115		69,618
Current assets					
Debtors		7,306		12,800	
Cash at bank and in hand		3,252		17,456	
		10,558		30,256	
Creditors: amounts falling due within one year		(60,914)		(70,667)	
Net current liabilities			(50,356)		(40,411)
Total assets less current liabilities			20,759		29,207
Creditors: amounts falling due after more than one year			(16,256)		(20,328)
Provisions for liabilities	4		(4,404)		(961)
Net assets			99		7,918
Capital and reserves					
Called up share capital presented as equity			(100)		(100)
Profit and loss account			199		8,018
Shareholder funds			99		7,918

The company qualifies for the small companies regime on the grounds that Section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

Burke Agricultural Contracting Ltd

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

I, as director of Burke Agricultural Contracting 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 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);
- 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 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 director of the company on 25 March 2026 and signed by:

Oliver Burke Jnr
Director

Burke Agricultural Contracting Ltd

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

1. 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 represents the net sales to customers excluding 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

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable profit for the current and past periods.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

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:

Plant and machinery	- 12.5%	reducing balance
Power Machinery	- 25%	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.

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit & loss account (There is no policy of revaluing fixed assets)

Burke Agricultural Contracting Ltd

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

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

2. Turnover

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	8,019	(9,028)
(Loss)/profit for the financial year	(7,820)	17,046
At the end of the financial year	199	8,018

4. Provisions

	2025	2024
	€	€
Deferred tax	4,404	961

5. Directors transactions

	Oliver Burke Jnr	
	2025	2024
	€	€
At the start of the financial year	(61,928)	(63,744)
Advances made during the financial year	10,933	12,957
Amounts repaid during the financial year	(4,812)	(11,141)
At the end of the financial year	(55,807)	(61,928)

Burke Agricultural Contracting Ltd

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

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25 March 2026.