

Registered number: 631190

Sugarhill & Cappacurry Farms Limited
Unaudited Abridged Financial Statements
For the Year Ended 30 June 2025

Sugarhill & Cappacurry Farms Limited

Company Information

Director	Padraig Foley
Company secretary	Miranda Ward
Registered number	631190
Registered office	Abbey Mouldings Company Dromcollogher Enterprises Centre Dromcollogher Co. Limerick
Accountants	DSB Registered Auditors and Chartered Accountants 98 Henry Street Limerick

Sugarhill & Cappacurry Farms Limited

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Sugarhill & Cappacurry Farms Limited

Abridged Balance Sheet As at 30 June 2025

	Note	2025 €	2024 €
Fixed assets		200,000	200,000
Current assets	1,100	1,100	
Creditors: amounts falling due within one year	(201,000)	(201,000)	
Net current liabilities		(199,900)	(199,900)
Total assets less current liabilities		100	100
Net assets		100	100
Capital and reserves		100	100

These financial statements have been prepared in accordance with the micro-companies regime.

I, as Director of Sugarhill & Cappacurry Farms Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.
- (c) 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 state 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 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.
- (e) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- (f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the company has done so on the grounds that it 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.

The financial statements were approved by the sole Director:



Pdraig Foley
Director

Date: 26/3/2026

Sugarhill & Cappacurry Farms Limited

Notes to the Abridged Financial Statements For the Year Ended 30 June 2025

1. Accounting policies

General Information

These financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Sugarhill & Cappacurry Farms Limited for the year ended 30 June 2025.

Sugarhill & Cappacurry Farms Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO No. 631190). The registered office is Abbey Mouldings Company, Dromcollogher Enterprises Centre, Dromcollogher, Co. Limerick which is also the principal place of business of the company.

Statement of compliance

The financial statements have been prepared in accordance with FRS 105 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 105).

Currency

The financial statements have been presented in Euro currency (€) without rounding.

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.

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the ‘Micro Companies Regime’ in accordance with section 280E of the Act and FRS 105.

Sugarhill & Cappacurry Farms Limited

Notes to the Abridged Financial Statements For the Year Ended 30 June 2025

1. Accounting policies (continued)

1.1 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	- 2% Straight-line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.4 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.5 Cash flow

The company has availed of the exemption in FRS 105 from the requirement to prepare a cash flow statement because it is classified as a micro company.

1.6 Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is not used. Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Sugarhill & Cappacurry Farms Limited

**Notes to the Abridged Financial Statements
For the Year Ended 30 June 2025**

1. Accounting policies (continued)

1.7 Share capital of the company

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

2. Appropriation of profit and loss account

The company has not commenced trading so no profit or loss is reported for the year.

3. Capital commitments

At the year end the company did not have any capital commitments.

4. Approval of financial statements

The Director approved these financial statements for issue on 26/3/2026.