

NORTH KERRY AGRI-CONTRACTORS LTD.  
UPPER ATHEA, ATHEA, CO. LIMERICK

ABRIDGED ACCOUNTS FOR THE  
YEAR ENDED 31ST MAY 2025

NORTH KERRY AGRI-CONTRACTORS LTD.  
UPPER ATHEA, ATHEA, CO. LIMERICK

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NORTH KERRY AGRI-CONTRACTORS LTD.

NAMES OF DIRECTORS & OTHER INFORMATION

	NAMES	DIRECTORS SHAREHOLDING IN COMPANY
DIRECTORS :	MICHAEL O'KEEFFE	50 ORDINARY SHARES
	HELEN O'KEEFFE	50 ORDINARY SHARES

DIRECTORS : THE DIRECTORS HAVE NO OTHER INTEREST IN SHARES/  
DEBENTURES IN ANY GROUP COMPANY.

SECRETARY: HELEN O'KEEFFE

COMPANY NUMBER: 267389

GROUP UNDERTAKINGS THE COMPANY IS NOT PART OF ANY GROUP UNDERTAKING.

REGISTERED OFFICE UPPER ATHEA, ATHEA, CO. LIMERICK

NORTH KERRY AGRI-CONTRACTORS LTD.  
UPPER ATHEA, ATHEA, CO. LIMERICK

STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON  
UNAUDITED FINANCIAL STATEMENTS.

General Responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014, and all Regulations to be construed as one with the Act. They are also responsible for ensuring the company otherwise complies with the provisions of that Act relating to financial statements insofar as they are applicable to the company. They have general responsibility for taking such steps as are reasonable to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

In relation to the financial statements as set out on pages 3 & 4:

(a) The directors approve these 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 a going concern basis on the grounds that the company will continue in business.

(b) The directors confirm that to the best of their knowledge and belief, the financial statements reflect all transactions of the company for the year ending 31st May 2025

  
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DIRECTOR MICHAEL O'KEEFFE

  
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DIRECTOR HELEN O'KEEFFE

Date 29th January 2026

NORTH KERRY AGRI-CONTRACTORS LTD.  
UPPER ATHEA, ATHEA, CO. LIMERICK

ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31ST MAY 2025

Accounting convention

The financial statements are prepared under the historical cost convention.

Legislation & Currency

The financial statements have been prepared in accordance with Irish Law and the Euro is the currency used.

Turnover

Turnover represents amounts received & receivable from the Agricultural Contracting during the year exclusive of Value Added Tax.

Tangible fixed assets and depreciation

Fixed Assets and Depreciation

Fixed assets are stated at cost less depreciation, which has been reasonably calculated and consistently applied. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property	-	No Depreciation Charge
Plant & Equipment	-	12.5%

NORTH KERRY AGRI-CONTRACTORS LTD. UPPER ATHEA, ATHEA, CO. LIMERICK

BALANCE SHEET AS AT 31ST MAY 2025

	NOTES	2025 Euro	2024 Euro
FIXED ASSETS			
Tangible assets	1	1,152,496	1,149,912
CURRENT ASSETS			
Stocks		23,650	20,000
Debtors		257,743	174,923
Cash in Bank & on hand		1,626,509	1869,487
		<u>1,907,902</u>	<u>2064,410</u>
Creditors: amounts falling due within one year	3	(107,514)	(126,912)
Net Current Assets		<u>1,800,388</u>	<u>1,937,498</u>
Total Assets Less Current Liabilities		2,952,884	3,087,410
Creditors: amounts due after 1 year		-	-
Net Assets		<u>2,952,884</u>	<u>3,087,410</u>
Capital and Reserves			
Called up share capital	2	200	200
Revenue Reserves		2,952,684	3,087,210
Shareholders' Funds		<u>2,952,884</u>	<u>3,087,410</u>

We, the Directors of NORTH KERRY AGRI-CONTRACTORS LTD. state that;

- a) The Company is availing itself of the exemption provided by Chapter 15, of Part 6 of Companies Act, 2014.
- b) The company is availing itself of the exemption on the grounds that it satisfies the conditions specified in Section 358 of the Companies Act 2014.
- c) The shareholders of the company have not served a notice on the company under s. 334(1) in accordance with s. 334(2).
- d) we acknowledge the companys 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 year and to otherwise comply with the provisions of the Company Act 2014 relating to financial statements so far as they are applicable.
- e) The Company has relied on the specified exemption contained in S.352 of the Companies Act 2014 and 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 S.353 of Companies Act 2014.

The financial statements were approved by the Board on 29-01-2026.

SIGNED Michael O'Keefe  
DIRECTOR MICHAEL O'KEEFE

SIGNED Helen O'Keefe  
DIRECTOR HELEN O'KEEFE

NORTH KERRY AGRI-CONTRACTORS LTD.  
UPPER ATHEA, ATHEA, CO. LIMERICK

NOTES ON AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31ST MAY 2025

NOTE 1. TANGIBLE ASSETS

	Plant & Equipt.	Property	Total
	Euro	Euro	Euro
Cost			
31/05/2024	2577,175	371,639	2,948,814
Additions	190,889	22,227	213,116
Disposals	(74,926)	-	(74,926)
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At 31st May 2025	2693,138	393,866	3,087,004
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DEPRECIATION			
31/05/2024	1798,902	-	1,798,902
On disposals	(50,508)	-	(50,508)
Charge for the Period	186,114	-	186,114
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At 31st May 2025	1934,508	-	1,934,508
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Net book values			
At 31/05/2024	778,273	371,639	1,149,912
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At 31st May 2025	758,630	393,866	1,152,496
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	2025	2024
	Euro	Euro
NOTE 2 SHARE CAPITAL		
AUTHORISED ORDINARY SHARES @2 EURO EACH	200000	200000
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ISSUED 100 ORDINARY SHARES OF EURO 2 EACH	200	200
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NOTE 3 CREDITORS

There is a provision for taxation due in the amount of Euro 1882.00.

NOTE 4 DIRECTORS RENUMERATION

There is provision in the accounts for directors remuneration in the amount of Euro 68273.00