

**RUSH FARM SERVICES LIMITED**  
**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

# **RUSH FARM SERVICES LIMITED**

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# **RUSH FARM SERVICES LIMITED**

## **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Cathal Sweetman Pauline Sweetman
<b>Company Secretary</b>	Cathal Sweetman
<b>Company Number</b>	379839
<b>Registered Office</b>	Channel Road Rush Co Dublin Ireland
<b>Accountants</b>	Owen Sweetman & Company Chartered Accountants 67 Dublin Street Balbriggan Co Dublin Ireland
<b>Bankers</b>	Allied Irish Banks p.l.c. Balbriggan Business Campus Harry Reynolds Road Balbriggan Co Dublin Ireland

**RUSH FARM SERVICES LIMITED  
UNAUDITED ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025**

	<b>2025</b>	<b>2024</b>
	€	€
Fixed Assets	4,715	11,989
Current assets	3,404	3,675
Creditors: amounts falling due within one year	(366)	(366)
<b>Net Current Assets</b>	<u>3,038</u>	<u>3,309</u>
<b>Net Assets</b>	<u><u>7,753</u></u>	<u><u>15,298</u></u>
<b>Capital and Reserves</b>	<u><u>7,753</u></u>	<u><u>15,298</u></u>

The unaudited financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Rush Farm Services 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) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare unaudited 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 unaudited 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 (as a micro company). 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 unaudited abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorised for issue on 30 January 2026 and signed on its behalf by:**

**Cathal Sweetman**  
Director

**Pauline Sweetman**  
Director

# RUSH FARM SERVICES LIMITED

## NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

### 1. GENERAL INFORMATION

The unaudited financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual unaudited financial statements of Rush Farm Services Limited for the financial year ended 30 April 2025.

Rush Farm Services 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 number 379839). The registered office of the company is Channel Road, Rush, Co Dublin, Ireland which is also the principal place of business of the company.

#### Currency

The unaudited 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 unaudited financial statements.

#### Basis of preparation

The unaudited 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.

#### Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Long leasehold property	-	7% Straight line
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% Straight line

Where factors indicate that the residual values or useful lives of tangible fixed assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable losses 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.

# RUSH FARM SERVICES LIMITED

## NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS

### FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

#### Financial Instruments

##### **Ordinary Share Capital**

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

##### **Cash and cash equivalents**

Cash consists of cash on hand and demand deposits.

##### **Other financial assets**

Other financial assets, including trade debtors for services provided to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

##### **Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

##### **Impairment of financial assets**

At the end of each reporting year, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Unaudited Profit and Loss Account in that financial year.

<b>3. APPROPRIATION OF UNAUDITED PROFIT AND LOSS ACCOUNT</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit brought forward at the beginning of the financial year	15,288	26,140
Loss for the financial year	(7,545)	(10,852)
<b>Profit carried forward at the end of the financial year</b>	<u>7,743</u>	<u>15,288</u>

#### **4. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the company since the financial year end.

#### **5. APPROVAL OF UNAUDITED FINANCIAL STATEMENTS**

The unaudited financial statements were approved and authorised for issue by the board of directors on 30 January 2026.