

**Registration number 701204**

**Kavanagh Plant & Agri Limited**

**Abridged accounts**

**for the year ended 31st December 2025**

# Kavanagh Plant & Agri Limited

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## **Kavanagh Plant & Agri Limited**

### **Directors and other information**

Directors	Sean Kavanagh Sorcha Kavanagh
Secretary	Sheila Kavanagh
Company number	701204
Accountants	Ian Daly Accountancy  32 Washington Street Cork
Business address	Bridge View Raheenliegh Myshall Co. Carlow
Bankers	AIB Bank 24 Bridge Street Tullow Co. Carlow

## **Kavanagh Plant & Agri Limited**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

### **Directors' and secretary and their interests in shares of the company**

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/12/25</b>	<b>31/12/24</b>
Sean Kavanagh	1	1
Sorcha Kavanagh	-	-
<b>Company secretary</b>		
Sheila Kavanagh	-	-

The original report was approved by the board on 27 March 2026 and signed on its behalf by Sean Kavanagh and Sorcha Kavanagh.

## **Kavanagh Plant & Agri Limited**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. They are 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 financial statements as set out on pages 4 to 9 :

- 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 the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Ian Daly Accountancy, all the company's accounting records and provided all the information, books or documents 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 31st December 2025.

On behalf of the board

**Sean Kavanagh**  
**Director**

**Sorcha Kavanagh**  
**Director**

**Date: 27th March 2026**

**Kavanagh Plant & Agri Limited**

**Abridged balance sheet  
as at 31 December 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		183,216		113,190
<b>Current assets</b>					
Debtors		7,218		88,417	
Cash at bank and in hand		3,071		13,111	
		10,289		101,528	
<b>Creditors: amounts falling due within one year</b>		(11,674)		(9,468)	
<b>Net current (liabilities)/assets</b>			(1,385)		92,060
<b>Total assets less current liabilities</b>			181,831		205,250
<b>Creditors: amounts falling due after more than one year</b>			(5,451)		(5,451)
<b>Net assets</b>			176,380		199,799
<b>Capital and reserves</b>					
Profit and loss account			176,380		199,799
<b>Equity shareholders' funds</b>			176,380		199,799

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;

(c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

**Kavanagh Plant & Agri Limited**

The abridged accounts were approved by the Board on 27 March 2026 and signed on its behalf by

.....  
**Sean Kavanagh**  
**Director**

.....  
**Sorcha Kavanagh**  
**Director**

**Kavanagh Plant & Agri Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

**1. Statement of 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.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible assets and depreciation**

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 provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery            -    12.5% Straight Line

**1.4. Leasing**

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**1.5. 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.

**Kavanagh Plant & Agri Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
	12	11
	<u>12</u>	<u>11</u>

**Employment costs**

Wages and salaries

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
	415,110	341,310
	<u>415,110</u>	<u>341,310</u>

**2.1. Directors' remuneration**

Remuneration and other emoluments  
Sums paid to third parties

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
	46,402	27,994
	46,921	39,371
	<u>93,323</u>	<u>67,365</u>

**Kavanagh Plant & Agri Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	159,610	159,610
Additions	106,271	106,271
Disposals	(3,440)	(3,440)
At 31 December 2025	<u>262,441</u>	<u>262,441</u>
<b>Depreciation</b>		
At 1 January 2025	46,420	46,420
Charge for year	32,805	32,805
At 31 December 2025	<u>79,225</u>	<u>79,225</u>
<b>Net book values</b>		
At 31 December 2025	<u><u>183,216</u></u>	<u><u>183,216</u></u>

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2024	113,585	113,585
Additions	65,300	65,300
Disposals	(19,275)	(19,275)
At 31 December 2024	<u>159,610</u>	<u>159,610</u>
<b>Depreciation</b>		
At 1 January 2024	26,469	26,469
Charge for year	19,951	19,951
At 31 December 2024	<u>46,420</u>	<u>46,420</u>
<b>Net book values</b>		
At 31 December 2024	<u><u>113,190</u></u>	<u><u>113,190</u></u>

**4. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**Kavanagh Plant & Agri Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 27 March 2026.