

Company registration number: 441217

**A & D FEEDS LIMITED.
Trading as A & D FEEDS LIMITED.**

Unaudited abridged financial statements

for the financial period ended 30 September 2025

A & D FEEDS LIMITED.

Contents

	Page
Directors and other information	1
Balance sheet	2
Notes to the financial statements	3 - 5

A & D FEEDS LIMITED.

Directors and other information

Directors Director Mr. Denis Large
Director Mrs. Anne Large

Secretary Mrs. Anne Large

Company number 441217

Registered office 6 William Street,
Kilkenny.

Business address Urard,
Urlingford,
Co. Kilkenny.

Accountants Patrick J. Kennedy & Co.,
Chartered Accountants,
6 William Street,
Kilkenny.

Bankers AIB PLC.,
3 High Street,
Kilkenny.

A & D FEEDS LIMITED.

Balance sheet
As at 30 September 2025

	2025	2024
	€	€
Fixed assets	97,986	108,110
Current assets	41,422	19,192
Creditors: amounts falling due within one year	(4,214)	(627)
Net current assets	<u>37,208</u>	<u>18,565</u>
Total assets less current liabilities	135,194	126,675
Creditors: amounts falling due after more than one year	(34,220)	(40,000)
Accruals and deferred income	(3,568)	(3,668)
Net assets	<u><u>97,406</u></u>	<u><u>83,007</u></u>
Capital and reserves	<u><u>97,406</u></u>	<u><u>83,007</u></u>

We, as directors of A & D FEEDS 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 of the Companies Act 2014 are satisfied;
- (c)the shareholders 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);
- (d)we 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
- (e)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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 14 January 2026 and signed on behalf of the board by:

Director Mr. Denis Large
Director

Director Mrs. Anne Large
Director

A & D FEEDS LIMITED.

Notes to the abridged financial statements Financial Period Ended 30 September 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 6 William Street,, Kilkenny..

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

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 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities regime issued by the Financial Reporting Council ("FRS 105"). The company qualifies as a micro-company for the period, 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.

The financial statements are prepared in Euro and all amounts have been rounded to the nearest Euro.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and 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

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

A & D FEEDS LIMITED.

Notes to the abridged financial statements (continued) Financial Period Ended 30 September 2025

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%

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

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell on a first in first out method. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Judgments

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis despite the difficulties internationally with the energy crisis .

A & D FEEDS LIMITED.

**Notes to the abridged financial statements (continued)
Financial Period Ended 30 September 2025**

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	82,995	69,295
Profit for the financial year	14,399	13,700
At the end of the financial year	<u>97,394</u>	<u>82,995</u>

Directors Loans

The amount of loan outstanding to directors increased by €2,682 from €627 to €3,309 during the year. This loan is unsecured, interest free and repayable on demand.