

Company Number: 172771

G.Finnerty Agri-Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

G.Finnerty Agri-Services Limited

CONTENTS

	Page
Directors' Responsibilities Statement	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 8

G.Finnerty Agri-Services Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with 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 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 Ann Nugent & Co, (Certified Public Accountant), all the company's accounting records and provided all the information, books and 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 financial year ended 30 April 2025."

Signed on behalf of the board

Gerard Finnerty
Director

21 January 2026

Jane Finnerty
Director

21 January 2026

G.Finnerty Agri-Services Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	<u>98,834</u>	<u>88,421</u>
Current Assets			
Stocks	6	165,235	153,050
Debtors	7	324,232	326,753
Cash and cash equivalents		<u>187,620</u>	<u>281,932</u>
		<u>677,087</u>	<u>761,735</u>
Creditors: amounts falling due within one year	8	<u>(232,400)</u>	<u>(341,693)</u>
Net Current Assets		<u>444,687</u>	<u>420,042</u>
Total Assets less Current Liabilities		<u>543,521</u>	<u>508,463</u>
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings	9	<u>543,321</u>	<u>508,263</u>
Equity attributable to owners of the company		<u>543,521</u>	<u>508,463</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of G.Finnerty Agri-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 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 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. 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 abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:

Gerard Finnerty
Director

Jane Finnerty
Director

G.Finnerty Agri-Services Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	200	496,932	497,132
Profit for the financial year	-	11,331	11,331
At 30 April 2024	200	508,263	508,463
Profit for the financial year	-	35,058	35,058
At 30 April 2025	200	543,321	543,521

G.Finnerty Agri-Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

G.Finnerty Agri-Services Limited is a company limited by shares incorporated in Ireland. Baltinoran, Ballinabrackey, Kinnegad, Meath, Ireland is the registered office, which is also the principal place of business of the company. . The principal activity of the company is the retail sale of Agricultural products to the pig industry. The 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention and comply with the accounting standards issued by the financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

G.Finnerty Agri-Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	19,008	17,647
(Profit) on disposal of property, plant and equipment	(1,956)	-
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 5).

	2025	2024
	Number	Number
Average number employees	4	5
	<u><u> </u></u>	<u><u> </u></u>

5. Property, plant and equipment

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 May 2024	35,550	62,931	27,664	176,863	303,008
Additions	-	-	-	35,595	35,595
Disposals	-	-	-	(76,693)	(76,693)
At 30 April 2025	<u>35,550</u>	<u>62,931</u>	<u>27,664</u>	<u>135,765</u>	<u>261,910</u>
Depreciation					
At 1 May 2024	-	62,931	15,439	136,217	214,587
Charge for the financial year	-	-	2,038	16,970	19,008
On disposals	-	-	-	(70,519)	(70,519)
At 30 April 2025	<u>-</u>	<u>62,931</u>	<u>17,477</u>	<u>82,668</u>	<u>163,076</u>
Net book value					
At 30 April 2025	<u>35,550</u>	<u>-</u>	<u>10,187</u>	<u>53,097</u>	<u>98,834</u>
At 30 April 2024	<u>35,550</u>	<u>-</u>	<u>12,225</u>	<u>40,646</u>	<u>88,421</u>

6. Stocks	2025	2024
	€	€
Raw materials	165,235	153,050
	<u><u> </u></u>	<u><u> </u></u>

The replacement cost of stock did not differ significantly from the figures shown.

G.Finnerty Agri-Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Debtors	2025	2024
	€	€
Trade debtors	<u>324,232</u>	<u>326,753</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	78,858	219,285
Taxation	12,137	17,322
Directors' current accounts (Note 11)	129,636	92,539
Accruals	11,769	12,547
	<u>232,400</u>	<u>341,693</u>
9. Income Statement		
	2025	2024
	€	€
At 1 May 2024	508,263	496,932
Profit for the financial year	35,058	11,331
	<u>543,321</u>	<u>508,263</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	56,360	71,091
Pension contributions	37,028	43,028
Compensation for loss of office from company	35,405	-
	<u>128,793</u>	<u>114,119</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Gerard Finnerty	<u>129,636</u>	<u>92,539</u>
12. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.		