

**Company registration number: 341959**

**AGRI-ADVICE LIMITED**

**Unaudited abridged financial statements**

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

# AGRI-ADVICE LIMITED

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## **AGRI-ADVICE LIMITED**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the 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" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants. 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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 statutory financial statements:

- The directors approve these statutory 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 Ifac, the company's accounting records and provided all the information 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 31 December 2025.

On behalf of the Board:

John Mulhare  
Director

Date: 30 March 2026

**AGRI-ADVICE LIMITED**

**Accountants' Report to the director  
on the Unaudited financial statements of AGRI-ADVICE LIMITED**

We have compiled the financial statements which comprise the , balance sheet and related notes of AGRI-ADVICE LIMITED for the financial year ended 31 December 2025.

**Respective responsibilities of directors and accountants**

As described on page 1 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of AGRI-ADVICE LIMITED from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

ifac  
Accountants

Old Knockmay Road  
Portlaoise  
Laois

30 March 2026

**AGRI-ADVICE LIMITED**

**Balance sheet  
As at 31/12/25**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	6	7,692		5,123	
			7,692		5,123
<b>Current assets</b>					
Debtors	7	15,176		11,133	
Cash at bank and in hand		23,060		86,597	
		38,236		97,730	
<b>Creditors: amounts falling due within one year</b>	8	(31,725)		(99,297)	
<b>Net current assets/(liabilities)</b>			6,511		(1,567)
<b>Total assets less current liabilities</b>			14,203		3,556
<b>Net assets</b>			14,203		3,556
<b>Capital and reserves</b>					
Called up share capital presented as equity			2		2
Profit and loss account			14,201		3,554
<b>Shareholder funds</b>			14,203		3,556

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

**AGRI-ADVICE LIMITED**

**Balance sheet (continued)  
As at 31/12/25**

I, as director of AGRI-ADVICE LIMITED state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholder 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);
- I 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 30/03/26 and signed by:

John Mulhare  
Director

## AGRI-ADVICE LIMITED

### Notes to the abridged financial statements Financial year ended 31/12/25

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Tankardstown, Athy, Co. Kildare.

#### 2. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### 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.

##### Tangible assets

Tangible fixed 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 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:

Fittings fixtures and equipment                      - 12.5% straight line

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

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

## AGRI-ADVICE LIMITED

### Notes to the abridged financial statements (continued) Financial year ended 31/12/25

#### Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

### 3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	156,886	200,450
Other retirement benefit costs	10,760	10,248
	<u>167,646</u>	<u>210,698</u>

**AGRI-ADVICE LIMITED**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31/12/25**

**4. Directors remuneration**

The director's aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	€	€
Emoluments in respect of qualifying services	156,886	200,450
Pension contributions to defined contribution plans in respect of qualifying services	10,760	10,248
	167,646	210,698

The number of directors who accrued benefits under company pension plans was as follows:

	<b>2025</b>	<b>2024</b>
	Number	Number
Defined contribution plan	1	1
	1	1

**5. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	3,554	25,419
Profit/(loss) for the financial year	10,647	(21,865)
<b>At the end of the financial year</b>	<b>14,201</b>	<b>3,554</b>

**6. Tangible assets**

	Fixtures, fittings and equipment	Total
	€	€
<b>Cost</b>		
At 1 January 25	39,316	39,316
Additions	4,203	4,203
<b>At 31 December 25</b>	<b>43,519</b>	<b>43,519</b>
<b>Depreciation</b>		
At 1 January 25	34,194	34,194
Charge for the financial year	1,633	1,633
<b>At 31 December 25</b>	<b>35,827</b>	<b>35,827</b>
<b>Carrying amount</b>		
<b>At 31 December 25</b>	<b>7,692</b>	<b>7,692</b>
At 31 December 24	5,122	5,122

**AGRI-ADVICE LIMITED**

**Notes to the abridged financial statements (continued)  
Financial year ended 31/12/25**

**7. Debtors**

	<b>2025</b>	2024
	€	€
Trade debtors	14,722	10,081
Other debtors	-	833
Prepayments	454	219
	<u>15,176</u>	<u>11,133</u>

**8. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Amounts owed to credit institutions	250	758
Trade creditors	541	121
Other creditors including tax and social insurance	30,284	97,768
Accruals	650	650
	<u>31,725</u>	<u>99,297</u>

Bank overdraft facilities have been secured by way of a personal guarantee from John Mulhare, a director of the company to the amount of Eur15,000.

**9. Directors transactions**

The following loan is owed to the director

Name of director or other person	John Mulhare	
	<b>2025</b>	2024
	€	€
At the start of the financial year	2,710	2,885
Advances made during the financial year	-	550
Amounts repaid during the financial year	(252)	(725)
At the end of the financial year	<u>2,458</u>	<u>2,710</u>

## AGRI-ADVICE LIMITED

### Notes to the abridged financial statements (continued) Financial year ended 31/12/25

#### 10. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Rent payable John Mulhare	6,000	6,000	-	-
Expenses paid to John Mulhare	8,374	10,362	2,375	4,362
	<u>8,374</u>	<u>10,362</u>	<u>2,375</u>	<u>4,362</u>

Details of directors remuneration has been disclosed in detail in Note 9 of the financial statements.

The bank also holds a personal guarantee from the director, John Mulhare in the amount of Eur15,000.

#### 11. Controlling party

The company is controlled by John Mulhare, who owns 100% of the issued share capital of the company.

#### 12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 30 March 2026.