

**Registration number 487195**

**Duarrigle Livestock Ltd**

**Abridged accounts**

**for the year ended 30th June 2025**

# Duarrigle Livestock Ltd

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## Duarrigle Livestock Ltd

### Directors and other information

Directors	Anthony O'Connor Marie O'Connor
Secretary	Anthony O'Connor
Company number	487195
Registered office	Duarrigle, Cullen, Mallow, Co. Cork.
Accountants	William M. Sheehan & Co  Ballydesmond, Mallow, Co. Cork.
Business address	Duarrigle, Cullen, Mallow, Co. Cork.
Bankers	Allied Irish Bank, Mallow, Co. Cork.

## Duarrigle Livestock Ltd

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:

	Ordinary shares	
	30/06/25	30/06/24
Anthony O'Connor	1	1
Marie O'Connor	1	1

The original report was approved by the board on 31 October 2025 and signed on its behalf by Anthony O'Connor and Marie O'Connor.

## **Duarrigle Livestock Ltd**

### **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 5 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 William M. Sheehan & Co, Accountants, 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 30th June 2025.

On behalf of the board

**Anthony O'Connor**  
**Director**

**Marie O'Connor**  
**Director**

**Date: 31st October 2025**

**Duarrigle Livestock Ltd**

**Accountants' report on the unaudited financial statements to the directors of  
Duarrigle Livestock Ltd**

We have compiled the financial statements for the year ended 30 June 2025 set out on pages 5 to 9.

**Respective responsibilities of directors and accountants**

As described on page 3 the directors are responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Duarrigle Livestock Ltd from the accounting records, information and explanations supplied to us by the company.

**Scope of work**

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

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.

**William M. Sheehan & Co**

**Ballydesmond,  
Mallow,  
Co. Cork.**

**Date: 31 October 2025**

**Duarrigle Livestock Ltd**

**Abridged balance sheet  
as at 30 June 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		48,470		27,388
<b>Current assets</b>					
Cash at bank and in hand		12,099		8,041	
		<u>12,099</u>		<u>8,041</u>	
<b>Creditors: amounts falling due within one year</b>		(55,311)		(50,826)	
<b>Net current liabilities</b>			<u>(43,212)</u>		<u>(42,785)</u>
<b>Total assets less current liabilities</b>			5,258		(15,397)
<b>Creditors: amounts falling due after more than one year</b>			<u>(5,375)</u>		<u>-</u>
<b>Deficiency of assets</b>			<u>(117)</u>		<u>(15,397)</u>
<b>Capital and reserves</b>					
Called up share capital			2		2
Profit and loss account			(119)		(15,399)
<b>Equity shareholders' funds</b>			<u>(117)</u>		<u>(15,397)</u>

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.

**Duarrigle Livestock Ltd**

The abridged accounts were approved by the Board on 31 October 2025 and signed on its behalf by

.....  
**Anthony O'Connor**  
**Director**

.....  
**Marie O'Connor**  
**Director**

**Duarrigle Livestock Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 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:

Motor vehicles                      -     15% Straight Line

**1.4. Leasing and hire purchase commitments**

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.

**2. Employees**

There were no employees during the year apart from the directors.

**Duarrigle Livestock Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

..... continued

**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	44,852	44,852
Additions	30,500	30,500
At 30 June 2025	75,352	75,352
<b>Depreciation</b>		
At 1 July 2024	17,463	17,463
Charge for year	9,419	9,419
At 30 June 2025	26,882	26,882
<b>Net book values</b>		
At 30 June 2025	48,470	48,470
<b>Cost</b>		
At 30 June 2024	44,852	44,852
<b>Depreciation</b>		
At 1 July 2023	11,857	11,857
Charge for year	5,607	5,607
At 30 June 2024	17,464	17,464
<b>Net book values</b>		
At 30 June 2024	27,388	27,388

**Duarrigle Livestock Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 30 June 2025**

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**4. Share capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>	<u>          </u>	<u>          </u>
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
2 Ordinary shares of €1 each	2	2
	<u>          </u>	<u>          </u>

**5. Accounting periods**

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

**6. Approval of financial statements**

The board of directors approved these financial statements for issue on 31 October 2025.