

**Company Number: 654619**

**Hempfield Farm Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Hempfield Farm Limited

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**Hempfield Farm Limited**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

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

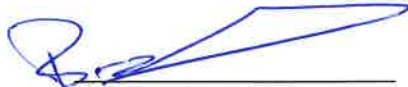
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

**Signed on behalf of the board**



**Mr. Brian Murphy**  
Director



**Mr. Shane Murphy**  
Director

Date: 24/12



**Hempfield Farm Limited**  
**BALANCE SHEET**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		100	100
<b>Creditors: amounts falling due within one year</b>	8	<b>(4,798)</b>	<b>(3,998)</b>
<b>Net Current Liabilities</b>		<b>(4,698)</b>	<b>(3,898)</b>
<b>Total Assets less Current Liabilities</b>		<b>(4,698)</b>	<b>(3,898)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	9	100	100
Retained earnings	10	(4,798)	(3,998)
<b>Equity attributable to owners of the company</b>		<b>(4,698)</b>	<b>(3,898)</b>

We as Directors of Hempfield Farm 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.

Approved by the board on 30/12/26 and signed on its behalf by:

  
 Mr. Brian Murphy  
 Director

  
 Mr. Shane Murphy  
 Director



**Hempfield Farm Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 January 2024</b>	100	(3,198)	(3,098)
Loss for the financial period	-	(800)	(800)
<b>At 31 December 2024</b>	100	(3,998)	(3,898)
Loss for the financial year	-	(800)	(800)
<b>At 31 December 2025</b>	<b>100</b>	<b>(4,798)</b>	<b>(4,698)</b>

# Hempfield Farm Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Hempfield Farm Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 654619. The registered office of the company is, Farming 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 financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" issued by the Financial Reporting Council.

#### 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.

#### Employee benefits

The company does not operate a defined contribution or defined benefit pension scheme.

#### Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

### 3. Period of financial statements

The comparative figures relate to the 12 month period ended 31 December 2024.

### 4. Going concern

The Company is currently a non trading company. The Directors will continue to support Hempfield Farm Limited in 2025

**Hempfield Farm Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**5. Employee benefits**

<b>6. Share capital</b>			<b>2025</b>	<b>2024</b>
			<b>€</b>	<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class 1	1,000,000	€1.00 each	<b>1,000,000</b>	1,000,000
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	100	€1.00 each	<b>100</b>	100

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held</b>	
		<b>At 31/12/25</b>	<b>01/01/25</b>
Mr. Brian Murphy	Ordinary Shares Class 1	<b>50</b>	50
Mr. Shane Murphy	Ordinary Shares Class 1	<b>50</b>	50
		<b>100</b>	100

**7. Income Statement**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 January 2025	<b>(3,998)</b>	(3,198)
Loss for the financial year	<b>(800)</b>	(800)
At 31 December 2025	<b>(4,798)</b>	(3,998)

**8. Directors' transactions**

The following amounts are repayable to the directors:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Mr. Brian Murphy	<b>2,399</b>	1,999
Mr. Shane Murphy	<b>2,399</b>	1,999
	<b>4,798</b>	3,998

**9. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on

**Hempfield Farm Limited**  
**EXTRACT FROM DIRECTORS' REPORT**

for the financial year ended 31 December 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 31/12/25</b>	<b>Number Held At 01/01/25</b>
Mr. Brian Murphy	Ordinary Shares Class 1	50	50
Mr. Shane Murphy	Ordinary Shares Class 1	50	50
		<u>100</u>	<u>100</u>

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.