

LYNCH & LYNCH AGRI HIRE LIMITED,
GLYDE ROAD,
TALLANSTOWN,
DUNDALK
CO. LOUTH.

ACCOUNTS
FOR THE YEAR ENDED 30th APRIL 2025

LYNCH & LYNCH AGRI HIRE LIMITED

Statement of directors' responsibilities and declaration on unaudited financial statements.

General responsibilities

Company law requires the directors to prepare financial statements for each financial period 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.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Acts 2014 and all Regulations to be construed as one with this Act. They are also responsible for ensuring the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6;

- (a) 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.
- (b) The directors confirm that they have made available to OM Hearty & Co., Chartered Certified Accountants, all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.
- (c) 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 ending 30th April 2025.

On behalf of the board

Eoin Lynch Director

John Lynch Director

Dated the 26th February 2026

LYNCH & LYNCH AGRI HIRE LIMITED,
GLYDE ROAD,
TALLANSTOWN,
DUNDALK,
CO. LOUTH.

BALANCE SHEET AS AT 30th APRIL 2025

| | Note | <u>As at 30th April 2024</u> | |
|--|------------------|---|-----------------|
| | | € | € |
| <u>FIXED ASSETS</u> | (1) | 117,701 | 145,133 |
| <u>CURRENT ASSETS</u> | | | |
| Closing Stock | 32,500 | 32,000 | |
| Bank of Ireland | | | |
| - Current Account | 5,252 | 8,834 | |
| AIB Current Account | 433 | 2,391 | |
| VAT | 444 | 1,685 | |
| PAYE | <u>3</u> | <u>-</u> | |
| | 38,632 | 44,910 | |
| <u>CREDITORS</u> | (2) | | |
| (Amounts falling due within one year) | <u>(115,975)</u> | <u>(127,377)</u> | |
| <u>NET CURRENT ASSETS/ LIABILITIES</u> | | <u>(77,343)</u> | <u>(82,467)</u> |
| <u>TOTAL ASSETS LESS CURRENT</u> | | | |
| <u>LIABILITIES</u> | | 40,358 | 62,666 |
| <u>CREDITORS</u> (Amounts falling due after | | | |
| more than one year) | (3) | <u>(35,220)</u> | <u>(58,505)</u> |
| <u>NET ASSETS/ LIABILITIES</u> | | <u>5,138</u> | <u>4,161</u> |
| <u>CAPITAL AND RESERVES</u> | | | |
| Called Up Share Capital | | 2 | 2 |
| Profit and Loss Account | | <u>5,136</u> | <u>4,159</u> |
| | | <u>5,138</u> | <u>4,161</u> |

We, as Directors of Lynch & Lynch Agri Hire Limited, state that;

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

LYNCH & LYNCH AGRI HIRE LIMITED,
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BALANCE SHEET AS AT 30th APRIL 2025 (continued)

- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) we acknowledge the company's obligations under the Companies Acts 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 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;
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the board;

Signature:

Name: EOIN LYNCH
Director

Signature:

Name: JOHN LYNCH
Director

Date: 26th February 2026

Date: 26th February 2026

LYNCH & LYNCH AGRI HIRE LIMITED
 GLYDE ROAD,
 TALLANSTOWN,
 DUNDALK,
 CO. LOUTH.

As at 30th April 2025

| | Total | Trailer/Rake | Mower | Digger | Harvester | Balers | Solar Panels |
|-----------------------|---------|--------------|--------|--------|-----------|--------|-----------------|
| Cost | | | | | | | |
| At 1st May 2024 | 481,922 | 183,544 | 13,250 | 84,132 | 110,000 | 77,077 | 13,919 |
| Additions | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - |
| At 30th April 2025 | 481,922 | 183,544 | 13,250 | 84,132 | 110,000 | 77,077 | 13,919 |
| DEPRECIATION | | | | | | | |
| At 1st May 2024 | 336,789 | 151,999 | 6,624 | 84,132 | 27,500 | 62,341 | 4,193 |
| Charge for the year | 27,432 | 6,295 | 1,656 | - | 13,750 | 2,947 | 2,784 |
| Disposals | - | - | - | - | - | - | - |
| At 30th April 2025 | 364,221 | 158,294 | 8,280 | 84,132 | 41,250 | 65,288 | 6,977 |
| NET BOOK VALUE | | | | | | | |
| 30th April 2025 | 117,701 | 25,250 | 4,970 | - | 68,750 | 11,789 | 6,942 |
| 30th April 2024 | 145,133 | 31,545 | 6,626 | - | 82,500 | 14,736 | 9,726 |

Depreciation is calculated to write off the cost of the assets on the following basis

| | |
|---------------------|------------------------------|
| Plant & Equipment | - 12.5% Straight Line Method |
| Tractor | - 12.5% Straight Line Method |
| Motor Vehicles | - 12.5% Straight Line Method |
| Fixtures & Fittings | - 12.5% Straight Line Method |

LYNCH & LYNCH AGRI HIRE LIMITED,
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DUNDALK,
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NOTES ON ACCOUNTS
FOR THE YEAR ENDED 30th APRIL 2025

2. CREDITORS – AMOUNTS FALLING
DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---------------------------|----------------|----------------|
| | € | € |
| Trade Creditors/Accruals | 1,737 | 5,079 |
| Due to Associated Company | 63,353 | 65,951 |
| Director's Loan Account | 18,000 | 18,000 |
| AIB Loan Account | 9,601 | 12,301 |
| Lease Accounts | <u>23,284</u> | <u>26,046</u> |
| | <u>115,975</u> | <u>127,377</u> |

3. CREDITORS – AMOUNTS FALLING
DUE AFTER MORE THAN ONE YEAR

| | 2025 | 2024 |
|----------------|---------------|---------------|
| | € | € |
| Lease Accounts | 35,220 | 58,505 |
| | <u>35,220</u> | <u>58,505</u> |

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4. DIRECTORS CURRENT ACCOUNT

| | 2025 | 2024 |
|---|---------------|---------------|
| | € | € |
| Opening Balance at 01/05/2024 due to Director | 18,000 | 18,000 |
| Repayments during year | - | - |
| Closing Balance at 30/04/2025 due to Director | <u>18,000</u> | <u>18,000</u> |

5. DIRECTORS REMUNERATION

| | |
|----------|----------|
| - | - |
| <u>-</u> | <u>-</u> |

6. CALLED UP SHARE CAPITAL

| | 2025 | 2024 |
|-------------------------------|----------------|----------------|
| | € | € |
| Allotted and Fully Paid Up | | |
| 2 Ordinary €1.00 shares | <u>2</u> | <u>2</u> |
| Authorised | | |
| 100,000 Ordinary €1.00 shares | <u>100,000</u> | <u>100,000</u> |

7. Extract from the Director's Report in accordance with Section 329 Companies Act 2014 for the ended 30th April 2025

DIRECTORS' & SECRETARY'S INTERESTS IN SHARES

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows:

| | | |
|-----------------|-------------|-------------|
| Director's name | Shares held | Share Class |
| Eoin Lynch | 1 | Ordinary |
| Director's name | Shares held | Share Class |
| John Lynch | 1 | Ordinary |