

**EF Farm Holdings Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 9 October 2024 (date of incorporation) to 30  
September 2025**

**Company Number: 773446**

**EF Farm Holdings Limited**  
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# EF Farm Holdings Limited

## BALANCE SHEET

as at 30 September 2025

	2025	2024
	€	€
Called up share capital not paid	100	-
Fixed Assets	326,975	-
Current assets	3,812	-
Creditors: amounts falling due within one year	(335,025)	-
<b>Net Current Liabilities</b>	<b>(331,113)</b>	<b>-</b>
<b>Total Assets less Current Liabilities</b>	<b>(4,138)</b>	<b>-</b>
<b>Net Liabilities</b>	<b>(4,138)</b>	<b>-</b>
<b>Capital and Reserves</b>	<b>(4,138)</b>	<b>-</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of EF Farm Holdings 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 period 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 (as a micro company). 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.

**Approved by the Directors and authorised for issue on 9 March 2026 and signed on its behalf by:**

**Mr Eric McCarthy**  
Director

**Ms Fiona O'Donovan**  
Director

# EF Farm Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 9 October 2024 (date of incorporation) to 30 September 2025

### 1. General Information

EF Farm Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 773446. The registered office of the company is 28 Woodlands, Clonakilty, Co. Cork. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. Freehold land is stated at cost and is not depreciated. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 4% Straight line
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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.

#### 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.

#### Taxation

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

#### Foreign currencies

#### Ordinary share capital

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

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025 €	2024 €
Profit brought forward	-	-
(Loss)/profit for the financial period	(4,238)	-
<b>(Loss)/Profit carried forward</b>	<b>(4,238)</b>	-

**EF Farm Holdings Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 9 October 2024 (date of incorporation) to 30 September 2025

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.

**EF Farm Holdings Limited**  
**EXTRACT FROM DIRECTORS' REPORT**

for the financial period from 9 October 2024 (date of incorporation) to 30 September 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 30/09/25</b>	<b>Number Held At 09/10/24</b>
Mr Eric McCarthy	Ordinary	50	50
Ms Fiona O'Donovan	Ordinary	50	50
		<u>100</u>	<u>100</u>

There were no changes in shareholdings between 30 September 2025 and the date of signing the financial statements.