

KEVIN BROGAN TRACTOR SALES LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

COMPANY NUMBER 361171

KEVIN BROGAN TRACTOR SALES LIMITED

YEAR ENDED 31 AUGUST 2025

Extract from the directors report in accordance with section 329 of the Companies Act 2014

**Directors and secretary and
their interests**

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/08/25 Number	At 01/09/24 Number
Directors:		
Kevin Brogan	75	75
Nuala Brogan	25	25
Company Secretary:		
Nuala Brogan	25	25

The original report was approved by the board on 10 March 2026 and signed on its behalf by Kevin and Nuala Brogan.

KEVIN BROGAN TRACTOR SALES LIMITED

DIRECTORS' REPORT YEAR ENDED 31 AUGUST 2025

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 regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors 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 Chartered Accountants in Ireland. 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 year end date and of the profit or loss of the company for the year and otherwise comply with the Companies Act 2014.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 4:

- 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 Noel Carr & Co., Chartered Accountants, all 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 August 2024.

On Behalf of the board:

Kevin Brogan

Kevin Brogan
Director

Nuala Brogan

Nuala Brogan
Director

10 March 2026

KEVIN BROGAN TRACTOR SALES LIMITED

**BALANCE SHEET
AS AT 31 AUGUST 2025**

	2025
	€
<u>FIXED ASSETS</u>	
Fixed Assets	<u>NIL</u>
	<u>NIL</u>
CURRENT ASSETS	
Cash at bank	100
NET ASSETS	<u>100</u>
	=====
REPRESENTED BY:	
Issued share capital	100
TOTAL SHAREHOLDERS' FUNDS	<u>100</u>
	=====

REPORT

The directors have taken advantage of the abridged disclosure exemptions conferred by Section 352 and 353 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of Section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with Section 334(1) and (2) of the Act. As set out on page 2, the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with those Acts.

On Behalf of the board:

Kevin Brogan

Kevin Brogan
Director

10 March 2026

Nuala Brogan

Nuala Brogan
Director

KEVIN BROGAN TRACTOR SALES LIMITED

**NOTES TO THE BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025
	€
1. Share Capital	
Authorised:	
Ordinary shares of €1 each	10,000
	=====
Issued and fully paid:	
Ordinary shares of €1 each	100
	=====
2. Directors and their Interests	
The directors in office during the year and their beneficial interests in the company during the year were as follows:	
	Number of shares
	2025
Kevin Brogan Ordinary shares of €1 each	75
Nuala Brogan Ordinary shares of €1 each	25
	=====
3. Capital Commitments	
There were no capital commitments at 31 August 2025.	
4. Trading	
The company has not yet carried on any activity.	
5. Board Approval	
The financial statements were approved by the board and authorised for issue on 10 March 2026.	