

**DE BARRA AGRICULTURAL LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**DE BARRA AGRICULTURAL LIMITED**

**CONTENTS**

	Page
<b>Abridged Statement of Financial Position</b>	1
<b>Statement of Changes in Equity</b>	2
<b>Notes to the Abridged Financial Statements</b>	3 - 5

**DE BARRA AGRICULTURAL LIMITED**

**ABRIDGED STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors	5	235,372	235,372
Cash at bank and in hand		50	1,156
		235,422	236,528
Creditors: amounts falling due within one year	6	(4,595)	(1,500)
<b>Net current assets</b>		<b>230,827</b>	235,028
<b>Total assets less current liabilities</b>		<b>230,827</b>	235,028
<b>Net assets</b>		<b>230,827</b>	235,028
<b>Capital and reserves</b>			
Called up share capital presented as equity		180	180
Profit and loss account		230,647	234,848
<b>Shareholders' funds</b>		<b>230,827</b>	235,028

We, as directors of De Barra Agricultural Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

**James Barry**  
Director

**Michael Pdraig Barry**  
Director

**Date: 12 January 2026**

**Date: 12 January 2026**

The notes on pages 3 to 5 form part of these financial statements.

**DE BARRA AGRICULTURAL LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2025**

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 1 April 2023</b>	<b>180</b>	<b>238,942</b>	<b>239,122</b>
Loss for the year	-	(4,094)	(4,094)
<b>At 1 April 2024</b>	<b>180</b>	<b>234,848</b>	<b>235,028</b>
Loss for the year	-	(4,201)	(4,201)
<b>At 31 March 2025</b>	<b>180</b>	<b>230,647</b>	<b>230,827</b>

The notes on pages 3 to 5 form part of these financial statements.

## DE BARRA AGRICULTURAL LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. General information

De Barra Agricultural Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 510750. The registered office of the company is Clandouglas, Lixnaw, Kerry, Ireland. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. All figures in the financial statements are rounded to the nearest euro for presentation purposes. These financial statements are separate financial statements.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### 2.2 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

##### 2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.6 Ordinary share capital

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

## DE BARRA AGRICULTURAL LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company has not used any critical judgements, apart from those involving estimates, in applying the entity's accounting policies.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. There are no estimates and assumptions made in preparing these financial statements that have a significant risk of causing a material adjustment to the carrying amounts of these assets and liabilities within the next financial year.

##### (i) Going Concern

The financial statements have been prepared on the going concern basis, which assumes the company and group will continue in operational existence for the foreseeable future, being a period of not less than 12 months from the date of approval of the financial statements. The directors have reviewed forecasts for a period of at least 12 months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

#### 4. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025 No.	2024 No.
Directors	2	3

#### 5. Debtors

	2025 €	2024 €
<b>Due after more than one year</b>		
Amounts owed by joint ventures and associated undertakings	235,282	235,282
Other debtors	90	90
	<u>235,372</u>	<u>235,372</u>

**DE BARRA AGRICULTURAL LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. Creditors: Amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Trade creditors	<b>3,095</b>	-
Accruals	<b>1,500</b>	1,500
	<u><b>4,595</b></u>	<u>1,500</u>
	<u><b>4,595</b></u>	<u>1,500</u>

**7. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 March 2025.

**8. Post balance sheet events**

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

**9. Approval of financial statements**

The board of directors approved these financial statements for issue on 12 January 2026