

All Seasons Plant & Agri Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

All Seasons Plant & Agri Limited

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All Seasons Plant & Agri Limited
BALANCE SHEET
as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>233,619</u>	<u>164,704</u>
Current Assets			
Stocks	7	350,150	342,500
Debtors	8	26,794	15,627
Cash and cash equivalents		<u>12,176</u>	<u>148,522</u>
		<u>389,120</u>	<u>506,649</u>
Creditors: amounts falling due within one year	9	<u>(351,757)</u>	<u>(332,113)</u>
Net Current Assets		<u>37,363</u>	<u>174,536</u>
Total Assets less Current Liabilities		270,982	339,240
Creditors:			
amounts falling due after more than one year	10	<u>(119,104)</u>	<u>(158,997)</u>
Net Assets		<u><u>151,878</u></u>	<u><u>180,243</u></u>
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings		<u>151,877</u>	<u>180,242</u>
Equity attributable to owners of the company		<u><u>151,878</u></u>	<u><u>180,243</u></u>

All Seasons Plant & Agri Limited

BALANCE SHEET

as at 30 April 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of All Seasons Plant & Agri 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) I 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. 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 and the small companies' regime.

Approved by the board on 27/2/26 and signed on its behalf by:

Liam Davies
Company Secretary

Sean Davies
Director

All Seasons Plant & Agri Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	1	193,918	193,919
Loss for the financial year	-	(13,676)	(13,676)
At 30 April 2024	1	180,242	180,243
Loss for the financial year	-	(28,365)	(28,365)
At 30 April 2025	1	151,877	151,878

All Seasons Plant & Agri Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

All Seasons Plant & Agri Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Crouhtabeg, Windgap, Kilkenny, Ireland which is also the principal place of business of the company. The principal activity of the company is agricultural contracting. 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 year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. 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
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

All Seasons Plant & Agri Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	39,179	28,039
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	14,976	4,603
	<u> </u>	<u> </u>

All Seasons Plant & Agri Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

5. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 2).

	2025 Number	2024 Number
Director	2	2
	<u>2</u>	<u>2</u>

6. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 May 2024	54,149	275,448	530	330,127
Additions	27,913	80,181	-	108,094
At 30 April 2025	<u>82,062</u>	<u>355,629</u>	<u>530</u>	<u>438,221</u>
Depreciation				
At 1 May 2024	3,442	161,861	120	165,423
Charge for the financial year	3,283	35,846	50	39,179
At 30 April 2025	<u>6,725</u>	<u>197,707</u>	<u>170</u>	<u>204,602</u>
Net book value				
At 30 April 2025	<u>75,337</u>	<u>157,922</u>	<u>360</u>	<u>233,619</u>
At 30 April 2024	<u>50,707</u>	<u>113,587</u>	<u>410</u>	<u>164,704</u>

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>350,150</u>	<u>342,500</u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Trade debtors	22,511	15,627
Prepayments	4,283	-
	<u>26,794</u>	<u>15,627</u>

All Seasons Plant & Agri Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	28,911	10,796
Net obligations under finance leases and hire purchase contracts	7,067	8,200
Trade creditors	22,862	1,834
Taxation	452	453
Director's current account (Note 13)	90,565	110,830
Other creditors	196,000	200,000
Accruals	5,900	-
	<u>351,757</u>	<u>332,113</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	104,154	136,980
Finance leases and hire purchase contracts	14,950	22,017
	<u>119,104</u>	<u>158,997</u>
Loans		
Repayable in one year or less, or on demand	28,911	10,796
Repayable between one and two years	30,589	15,049
Repayable between two and five years	39,112	55,216
Repayable in five years or more	34,453	66,715
	<u>133,065</u>	<u>147,776</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	7,067	8,200
Repayable between one and five years	14,950	22,017
	<u>22,017</u>	<u>30,217</u>
11. Income Statement	2025	2024
	€	€
At 1 May 2024	180,242	193,918
Loss for the financial year	(28,365)	(13,676)
At 30 April 2025	<u>151,877</u>	<u>180,242</u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
13. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	53,138	52,800

All Seasons Plant & Agri Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

The following amounts are repayable to the director:

	2025	2024
	€	€
Sean Davies	<u>90,565</u>	<u>110,830</u>

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27/2/26.