

Company Number: 494469

**Killacorn Poultry Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Killacorn Poultry Limited**  
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**Killacorn Poultry Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	5	<u>254,574</u>	<u>264,315</u>
<b>Current Assets</b>			
Receivables	6	62,476	51,382
Cash and cash equivalents		<u>325,446</u>	<u>264,895</u>
		<u>387,922</u>	<u>316,277</u>
<b>Payables: amounts falling due within one year</b>	7	<u>(30,882)</u>	<u>(31,458)</u>
<b>Net Current Assets</b>		<u>357,040</u>	<u>284,819</u>
<b>Total Assets less Current Liabilities</b>		<u>611,614</u>	<u>549,134</u>
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>611,514</u>	<u>549,034</u>
<b>Equity attributable to owners of the company</b>		<u>611,614</u>	<u>549,134</u>

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 Killacorn Poultry 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 15 December 2025 and signed on its behalf by:

\_\_\_\_\_  
Maurice McCarron  
Director

# Killacorn Poultry Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Killacorn Poultry Limited is a company limited by shares incorporated in Ireland. Killacorn, Emyvale, Co Monaghan, Ireland is the registered office, which is also the principal place of business of the company. The principal activity of the company is the operation of a poultry farm. 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 June 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.

#### Revenue

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

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	- Nil
Plant and machinery	- 12.5% Straight Line
Fixtures, fittings and equipment	- 12.5% Straight Line
Motor vehicles	- 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.

#### Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables 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.

## Killacorn Poultry Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

#### 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 Statement of Financial Position 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 Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

#### Ordinary share capital

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

3.	Operating profit	2025	2024
		€	€
	Operating profit is stated after charging:		
	Depreciation of property, plant and equipment	28,109	26,188
	(Profit)/loss on disposal of property, plant and equipment	-	12,712
		<u>          </u>	<u>          </u>

#### 4. Employees

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

#### 5. Property, plant and equipment

	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 July 2024	115,275	105,568	35,668	98,450	354,961
Additions	-	17,929	439	-	18,368
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	115,275	123,497	36,107	98,450	373,329
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>					
At 1 July 2024	-	51,862	17,478	21,306	90,646
Charge for the financial year	-	11,937	3,866	12,306	28,109
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	-	63,799	21,344	33,612	118,755
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>					
At 30 June 2025	<u>115,275</u>	<u>59,698</u>	<u>14,763</u>	<u>64,838</u>	<u>254,574</u>
At 30 June 2024	<u>115,275</u>	<u>53,706</u>	<u>18,190</u>	<u>77,144</u>	<u>264,315</u>

**Killacorn Poultry Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

<b>6. Receivables</b>	<b>2025</b>	<b>2024</b>		
	€	€		
Trade receivables	62,476	48,382		
Amounts owed by connected parties (Note 10)	-	3,000		
	<u>62,476</u>	<u>51,382</u>		
<b>7. Payables</b>	<b>2025</b>	<b>2024</b>		
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>		
Taxation	12,059	10,523		
Director's current account (Note 9)	3,248	5,400		
Accruals	15,575	15,535		
	<u>30,882</u>	<u>31,458</u>		
<b>8. Income Statement</b>	<b>2025</b>	<b>2024</b>		
	€	€		
At 1 July 2024	549,034	505,817		
Profit for the financial year	62,480	43,217		
	<u>611,514</u>	<u>549,034</u>		
At 30 June 2025	<u>611,514</u>	<u>549,034</u>		
<b>9. Director's remuneration and transactions</b>	<b>2025</b>	<b>2024</b>		
	€	€		
Remuneration	60,000	60,000		
Pension contributions	21,600	21,600		
	<u>81,600</u>	<u>81,600</u>		
The following amounts are repayable to the director:	<b>2025</b>	<b>2024</b>		
	€	€		
Maurice McCarron	3,248	5,400		
	<u>3,248</u>	<u>5,400</u>		
<b>10. Related party transactions</b>				
As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:				
	<b>Balance</b>	<b>Movement</b>	<b>Balance</b>	<b>Maximum</b>
	<b>2025</b>	<b>in year</b>	<b>2024</b>	<b>in year</b>
	€	€	€	€
Bird Power DAC	-	(3,000)	3,000	3,000
	<u>-</u>	<u>(3,000)</u>	<u>3,000</u>	<u>3,000</u>
The companies are connected through common director and shareholder.				
<b>11. Controlling interest</b>				
The ultimate controlling party of the company is Maurice McCarron.				