



MC Agri Consulting Ltd
Abridged Financial Statements
For The Financial Year Ended 30 June 2025
(CRO Number : 735280)

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MC Agri Consulting Ltd
Statement of Directors Responsibilities
For The Financial Year Ended 30 June 2025

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the Company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the Company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

On behalf of the board

Micheal Corcoran - Director

Date: 23 March 2026

MC Agri Consulting Ltd

Balance Sheet

As at 30 June 2025

	<u>30/06/25</u>	<u>30/06/24</u>
	€	€
<u>Fixed Assets</u>	7,406	1,855
<u>Current Assets</u>	41,315	14,203
<u>Prepayments and Accrued Income</u>	574	520
	41,889	14,723
<u>Creditors: Amounts falling due within one year</u>	(29,972)	(16,193)
<u>Net Current Assets / (Liabilities)</u>	11,917	(1,470)
<u>Provisions for Liabilities and Charges</u>	-	-
<u>Net Assets</u>	19,323	385
<u>Capital and Reserves</u>	19,323	385

These financial statements have been prepared in accordance with the Micro Companies Regime (FRS 105).

I as Director of MC Agri Consulting Ltd, state that:

- (a) the company is availing itself of the audit 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 section 358 is complied with,
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) I acknowledge the obligations of the company, under this Act, to— (i) keep adequate accounting records and prepare statutory 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 year, and (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

The company has relied on the specified exemption 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 company the qualifies for the micro companies regime and confirm that the Abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

Approved by the Director and authorised for issue by

Micheal Corcoran - Director

Date: 23 March 2026

MC Agri Consulting Ltd

Accounting Policies

For The Financial Year Ended 30 June 2025

Impairment (continued...)

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Turnover

Turnover comprises of fees earned during the period net of VAT.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Deferred taxation is not recognised under FRS 105.

Financial Instruments

(a) Ordinary Share Capital

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

(b) Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

MC Agri Consulting Limited
Notes to the Abridged Financial Statements
For The Financial Year Ended 30 June 2025

1. General Information

The principal activity of the company during the financial year was the provision of a farm advisory and consultancy service to the agricultural sector. The Company's registered office is located at Cooloran, Ballypatrick, Clonmel, Co. Tipperary. The company is a limited liability company, incorporated, domiciled and tax resident in the Republic of Ireland.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 105.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company

2. Appropriation of Profit and Loss Account

	<u>Y/E</u> <u>2025</u> €	<u>P/E</u> <u>2024</u> €
<u>Profit and Loss account at the beginning of the financial year</u>	285	-
Profit for the financial year	18,938	285
Dividends paid	-	-
<u>Profit and Loss account at the end of the financial year</u>	<u>19,223</u>	<u>285</u>

3. Guarantees and other financial commitments

Bank Loans

The Company had no bank borrowings at the financial year end.

Directors Loan

The Director was owed an amount of €20,208 from the Company as at the financial year end.

Capital Commitments

The Company had no capital commitments as at 30 June 2025.

4. Controlling Parties

The company is controlled by Micheal Corcoran.

5. Approval of Financial Statements

The financial statements were approved by the board on 23 March 2026 .