

Company registration number: 594968

**C Greene Hay & Straw Limited (Audit Exempt Company*)
Trading as C Greene Hay & Straw**

**Unaudited abridged financial statements
for the financial period ended 30 June 2025**

***C Greene Hay & Straw Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.**

C Greene Hay & Straw Limited

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C Greene Hay & Straw Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under the law, the director has 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 Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable to ensure that the financial statements and director's report comply with the Companies Act 2014. is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the statutory financial statements:

The directors approve these statutory 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 Ifac , 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 30 June 2025.

On behalf of the board:

Christian Greene
Director

Date: 15 December 2025

C Greene Hay & Straw Limited

**Accountants' Report to the director
on the Unaudited financial statements of C Greene Hay & Straw Limited**

We have compiled the financial statements which comprise the balance sheet and related notes of C Greene Hay & Straw Limited for the financial period ended 30 June 2025.

Respective responsibilities of directors and accountants

As described on page 1 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of C Greene Hay & Straw Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

8 Enterprise Business Park
O'Brien Road
Carlow

15 December 2025

C Greene Hay & Straw Limited

**Balance sheet
As at 30 June 2025**

	Note	30/06/25 €	€	31/12/23 €	€
Fixed assets					
Intangible assets		-		-	
Tangible assets		138,396		154,743	
Financial assets		1,000,000		1,000,000	
		<u>1,138,396</u>		<u>1,154,743</u>	
Current assets					
Stocks		-		120,000	
Debtors		1,281,236		735,870	
Cash at bank and in hand		79,148		119,424	
		<u>1,360,384</u>		<u>975,294</u>	
Creditors: amounts falling due within one year		<u>(252,264)</u>		<u>(450,302)</u>	
Net current assets		1,108,120		524,992	
Total assets less current liabilities		2,246,516		1,679,735	
Provisions for liabilities	5	(15,443)		(11,913)	
Net assets		<u>2,231,073</u>		<u>1,667,822</u>	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and loss account		2,230,973		1,667,722	
Shareholders funds		<u>2,231,073</u>		<u>1,667,822</u>	

The company qualifies for the small companies regime on the grounds that Section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

C Greene Hay & Straw Limited

Balance sheet (continued)

As at 30 June 2025

I, as director of C Greene Hay & Straw Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 15 December 2025 and signed by:

Christian Greene
Director

C Greene Hay & Straw Limited

Notes to the abridged financial statements Financial period ended 30 June 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable profit for the current and past periods.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

C Greene Hay & Straw Limited

Notes to the abridged financial statements (continued) Financial period ended 30 June 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5%	reducing balance
Power Machinery	- 25%	reducing balance
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit & loss account (There is no policy of revaluing fixed assets)

Stocks

Biological assets are valued at cost. Agricultural produce is valued at the lower of cost and the estimated selling price less costs to complete and sell. Full provision has been made for damaged, deteriorated, obsolescent or unusable stocks. Where appropriate, costs is defined as being 60% for cattle and 75% for sheep, of the market value of animals bred on the farm or purchased as immature stock in accordance with agreed taxation procedures.

C Greene Hay & Straw Limited

Notes to the abridged financial statements (continued) Financial period ended 30 June 2025

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

C Greene Hay & Straw Limited

Notes to the abridged financial statements (continued)
Financial period ended 30 June 2025

2. Staff costs

The average number of persons employed by the company during the financial period, including the directors was - (2023: 1).

The aggregate payroll costs incurred during the financial period were:

	Period ended 30/06/25	Year ended 31/12/23
	€	€
Wages and salaries	-	17,100
	<u> </u>	<u> </u>

3. Directors remuneration

The director's aggregate remuneration was as follows:

	Period ended 30/06/25	Year ended 31/12/23
	€	€
Emoluments in respect of qualifying services	-	17,100
	<u> </u>	<u> </u>

4. Appropriations of profit and loss account

	30/06/25	31/12/23
	€	€
At the start of the financial period	1,667,722	1,173,320
Profit for the financial period	563,251	494,402
At the end of the financial period	<u>2,230,973</u>	<u>1,667,722</u>

5. Provisions

	30/06/25	31/12/23
	€	€
Deferred tax	15,443	11,913
	<u> </u>	<u> </u>

C Greene Hay & Straw Limited

Notes to the abridged financial statements (continued)
Financial period ended 30 June 2025

6. Directors transactions

Name of director or other person	Christian Greene	
	30/06/25	31/12/23
	€	€
At the start of the financial period	(219,526)	(176,379)
Advances made during the financial period	73	1,307
Amounts repaid during the financial period	-	(44,455)
At the end of the financial period	<u>(219,453)</u>	<u>(219,527)</u>

7. Related party transactions

During the financial period the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	Transaction value	Year ended	Balance owed by/(owed to)	Year ended
	Period ended	ended	Period ended	ended
	30/06/25	31/12/23	30/06/25	31/12/23
	2025	2024	2025	2024
	€	€	€	€
Christian Greene	-	15,000	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

During the year the company rented land from the director Christian Greene.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 15 December 2025.