

Registration number 422889

FARNBEG PUNT LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED

30 JUNE 2025

FARNBEG PUNT LIMITED

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FARNBEG PUNT LIMITED

DIRECTORS AND OTHER INFORMATION

Directors	Sean Collins Michael Butler
Secretary	Philip Duignan
Company number	422889
Registered office	C/o Michael F Butler & Co 34 Main Street Longford
Accountants	Noel Carr & Co Chartered Accountants Castle Street Roscommon
Business address	C/o Michael F Butler & Co 34 Main Street Longford
Bankers	Bank of Ireland Strokestown Co. Roscommon

FARNBEG PUNT LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2025

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and regulations.

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

Directors' declaration on audited financial statements

In relation to the financial statements as set out on pages 4 to 6 :

- The directors approve these 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 Noel Carr & Co, Chartered Accountants, all 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

Sean Collins

Michael Butler

**Sean Collins
Director**

**Michael Butler
Director**

3 February 2026

FARNBEG PUNT LIMITED

**ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS TO
THE DIRECTORS OF FARNBEG PUNT LIMITED**

We have compiled the financial statements for the year ended 30 June 2025 as set out on pages 4 to 6, which comprise the profit and loss account, the balance sheet and the related notes from the books of account and information and explanations you have given to us.

As described on page 2 the directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 334(1) and (2) of the Companies Act 2014.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Noel Carr

**Noel Carr & Co
Chartered Accountants
Castle Street
Roscommon**

3 February 2026

FARNBEG PUNT LIMITED**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	2		90,000		90,000
Current assets					
Cash at bank and in hand		13,330		11,357	
		<u>13,330</u>		<u>11,357</u>	
Creditors: amounts falling due within one year					
		(526)		(401)	
Net current assets			<u>12,804</u>		<u>10,956</u>
Net assets			<u>102,804</u>		<u>100,956</u>
Capital and reserves					
Called up share capital	3		500,000		500,000
Revaluation reserve			(407,189)		(407,189)
Profit and loss account			<u>9,993</u>		<u>8,145</u>
Shareholders' funds			<u>102,804</u>		<u>100,956</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 2 the directors acknowledge the obligation of the company to keep adequate accounting records, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with this Act.

On behalf of the board

Sean Collins

Michael Butler

Sean Collins
Director

Michael Butler
Director

3 February 2026

The notes on pages 5 to 6 form an integral part of these financial statements.

FARNBEG PUNT LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

Taxation

The yearly charge for taxation is based on the company's profits for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings - Valued at the directors estimation of net realisable value

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events are changes in circumstances indicate the carrying values may not be recoverable.

2. Fixed assets	Tangible fixed assets €
Cost/revaluation	
At 1 July 2024	90,000
At 30 June 2025	90,000
Net book values	
At 30 June 2025	90,000
At 30 June 2024	90,000

FARNBEG PUNT LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
500,000 Ordinary shares of €1 each	500,000	500,000
	<u> </u>	<u> </u>

4. Controlling interest

No one individual owns or controls the company.

5. Approval of financial statements

The financial statements were approved by the Board on 3 February 2026.