

Company Number: 496185

Urban Property Advisers Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Urban Property Advisers Limited

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Urban Property Advisers Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' 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 that law, the directors have 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are 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 financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 ECOVIS DCA Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 28 February 2025."

Signed on behalf of the board



Sarah Brooks
Director

12/17/2025

Date: _____



Anthony Russell
Director

12/17/2025

Date: _____

Urban Property Advisers Limited

STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	33,963	53,983
Cash and cash equivalents		40,185	43,917
		<u>74,148</u>	<u>97,900</u>
Creditors: amounts falling due within one year	7	(36,037)	(30,745)
Net Current Assets		<u>38,111</u>	<u>67,155</u>
Total Assets less Current Liabilities		<u><u>38,111</u></u>	<u><u>67,155</u></u>
Equity			
Called up share capital presented as equity		2	2
Retained earnings		38,109	67,153
Equity attributable to owners of the company		<u><u>38,111</u></u>	<u><u>67,155</u></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.

We as Directors of Urban Property Advisers 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) we 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 12/17/2025 and signed on its behalf by:

Sarah Brooks

Sarah Brooks
Director

Anthony Russell

Anthony Russell
Director

Urban Property Advisers Limited
STATEMENT OF CHANGES IN EQUITY

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
At 1 March 2023	2	24,926	24,928
Profit for the financial year	-	42,227	42,227
At 29 February 2024	2	67,153	67,155
Loss for the financial year	-	(29,044)	(29,044)
At 28 February 2025	2	38,109	38,111

Urban Property Advisers Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Urban Property Advisers Limited is a company limited by shares incorporated in the Republic of Ireland with CRO no. 496185. Unit 3 Floor 2, St Dominic's Shopping Centre, Millbrooks Lawns, Tallaght, Dublin 24, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activity is direct mail and distribution of newspapers, leaflets and other promotional material. 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 28 February 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 is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

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.

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.

Urban Property Advisers Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

Leasing and hire purchases

Property, plant and equipment 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 Statement of Financial Position 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 Income Statement.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

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.

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.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
(Profit)/loss on disposal of property, plant and equipment	-	2,878
	<u> </u>	<u> </u>
4. Finance costs	2025	2024
	€	€
Interest	-	683
	<u> </u>	<u> </u>

5. Employees

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

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

Urban Property Advisers Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

6. Debtors	2025	2024
	€	€
Trade debtors	27,482	53,983
Taxation	6,344	-
Prepayments	137	-
	<u>33,963</u>	<u>53,983</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	30,563	8,619
Amounts owed to connected parties (Note 10)	-	4,783
Taxation	3,187	14,973
Directors' current accounts (Note 9)	37	37
Other creditors	-	83
Accruals	2,250	2,250
	<u>36,037</u>	<u>30,745</u>
8. Income Statement		
	2025	2024
	€	€
At 1 March 2024	67,153	24,926
(Loss)/profit for the financial year	(29,044)	42,227
At 28 February 2025	<u>38,109</u>	<u>67,153</u>
9. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	75,203	33,263
Pension contributions	13,000	-
	<u>88,203</u>	<u>33,263</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Sarah Brooks	<u>37</u>	<u>37</u>
10. Related party transactions		
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:		
The following amounts are due to other connected parties:		
	2025	2024
	€	€
Motoring Life Magazine Limited	<u>-</u>	<u>4,783</u>

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for the financial year ended 28 February 2025

During the year ended 28th February 2025 the company paid €4,000 to Motoring Life Magazine Limited and the remaining balance of €783 due to Motoring Life Magazine Limited was written off as no longer collectable because Motoring Life Magazine Limited was placed into liquidation on March 26th 2025. These two companies are related through common officers .

11. Controlling interest

Company directors Anthony Russell and Sarah Brooks are the ultimate controlling parties of Urban Property Advisers Ltd holding 50% each of the issued ordinary share capital of the company.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
12/17/2025.