

**BOUNDARY CHECKER LIMITED**  
**CRO. NO. 583172**  
**ABRIDGED BALANCE SHEET**  
**FOR THE YEAR ENDED**  
**30th September 2025**

		2025	2024
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets		Nil	Nil
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<b>Current Assets</b>			
Stocks		Nil	Nil
Debtors		Nil	Nil
Cash at bank and in hand		Nil	Nil
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		Nil	Nil
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<b>Creditors: Amounts falling due within one year</b>	<b>3</b>	<b>Nil</b>	<b>Nil</b>
<hr/>			
<b>Net Current Assets</b>		<b>Nil</b>	<b>Nil</b>
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<b>Total Assets less Current Liabilities</b>		<b>Nil</b>	<b>Nil</b>
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<b>Creditors</b>			
Amounts falling due after more than one year	<b>3</b>	<b>Nil</b>	<b>Nil</b>
Suspense		Nil	-
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<b>Net Assets</b>		<b>Nil</b>	<b>Nil</b>
<hr/>			
<b>Capital and Reserves</b>			
Called up share capital Profit and Loss Account	<b>5</b>	<b>100</b>	<b>100</b>
		<b>Nil</b>	<b>Nil</b>
<hr/>			
<b>Shareholders' Funds</b>		<b>Nil</b>	<b>Nil</b>
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		<b>Nil</b>	<b>Nil</b>
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Signed on behalf of the board

\_\_\_\_\_  
PETER DOYLE Director

30th September 2025

BOUNDARY CHECKER LIMITED

AUDIT EXEMPTION STATEMENT FOR THE YEAR ENDED 30th September 2025

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**Audit exemption**

I/We, as director(s) of (company name), 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.352 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 s.353 Companies Act 2014.

On behalf of the board:

**PETER DOYLE**  
Director

30/09/2025

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th September 2025

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### Accounting Policies

The significant accounting policies adopted by the Company are as follows:

### Basis of Preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 **Functional Currency**

The functional currency of the financial statements is the euro.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses

**Depreciation** (there are no tangible fixed assets)

If the recoverable amount of an asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account

If an impairment loss subsequently reverses, the carrying amount of the asset 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

At the end of each reporting period, stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

Signed on behalf of the board \_\_\_\_\_ **PETER**  
**DOYLE Director 30/09/25**

### STATEMENT OF DIRECTORS RESPONSIBILITIES FOR THE YEAR ENDED 30th September 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

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 Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants 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 financial year end date and of the profit or loss of the company for that 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 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.

Signed on behalf of the board \_\_\_\_\_  
**PETER DOYLE Director 30/09/25**

