

Company Number: 701391

**AMJE Property Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

**AMJE Property Limited**  
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**AMJE Property Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Alan Flanagan Melanie Flanagan
<b>Company Secretary</b>	Alan Flanagan
<b>Company Number</b>	701391
<b>Registered Office and Business Address</b>	Beaulieu Cross Newtownstalaban Drogheda Louth A92A215 Ireland
<b>Accountants</b>	MG Business Advisory Limited Chartered Accountants Unit 4D Southgate Shopping Centre, Dublin Road, Drogheda Louth A92 TR84 Ireland

# AMJE Property Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>734,358</u>	<u>694,083</u>
<b>Current Assets</b>			
Cash at bank and in hand		31,070	2,570
<b>Creditors: amounts falling due within one year</b>	6	<u>(751,794)</u>	<u>(701,506)</u>
<b>Net Current Liabilities</b>		<u>(720,724)</u>	<u>(698,936)</u>
<b>Total Assets less Current Liabilities</b>		<u><u>13,634</u></u>	<u><u>(4,853)</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	7	<u>13,534</u>	<u>(4,953)</u>
<b>Shareholders' Funds/(Deficit)</b>		<u><u>13,634</u></u>	<u><u>(4,853)</u></u>

We as Directors of AMJE Property 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 micro companies' regime.

**Approved by the board on 13 March 2026 and signed on its behalf by:**

**Alan Flanagan**  
Director

**Melanie Flanagan**  
Director

# AMJE Property Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

AMJE Property Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 701391. The registered office of the company is Beaulieu Cross, Newtownstalaban, Drogheda, Louth, A92A215, Ireland which is also the principal place of business of the company. 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 financial year ended 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

#### 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

#### Ordinary share capital

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

## AMJE Property Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	<b>3,547</b>	-
	<u>          </u>	<u>          </u>

### 4. Employees

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

	<b>2025</b>	2024
	<b>Number</b>	Number
Directors	<b>2</b>	2
	<u>          </u>	<u>          </u>

### 5. Tangible assets

	<b>Investment properties</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 October 2024	665,708	28,375	694,083
Additions	43,822	-	43,822
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2025	709,530	28,375	737,905
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 October 2024	-	-	-
Charge for the financial year	-	3,547	3,547
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2025	-	3,547	3,547
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 30 September 2025	<b>709,530</b>	<b>24,828</b>	<b>734,358</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2024	665,708	28,375	694,083
	<u>          </u>	<u>          </u>	<u>          </u>

<b>6. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to group undertakings	<b>744,968</b>	699,968
Taxation	<b>5,288</b>	-
Accruals	<b>1,538</b>	1,538
	<u>          </u>	<u>          </u>
	<b>751,794</b>	701,506
	<u>          </u>	<u>          </u>

### 7. Income Statement

	<b>2025</b>	2024
	€	€
At 1 October 2024	<b>(4,953)</b>	(3,029)
Profit/(loss) for the financial year	<b>18,487</b>	(1,924)
	<u>          </u>	<u>          </u>
At 30 September 2025	<b>13,534</b>	(4,953)
	<u>          </u>	<u>          </u>

### 8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

**AMJE Property Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 September 2025

**9. Post-Balance Sheet Events**

There were no Post-Balance Sheet Events to report.

**10. Related Party Transactions**

During the year, the company received €45,000 from Flanagan Timber Limited. At the end of the financial year, the company owed Flanagan Timber Limited €744,968.

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 13 March 2026.