

BLUE LAUREL PROPERTY LIMITED

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 26 JANUARY 2026

COMPANY NUMBER 723191

BLUE LAUREL PROPERTY LIMITED

Financial statements for the year ended 26 January 2026

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BLUE LAUREL PROPERTY LIMITED

DIRECTOR AND OTHER INFORMATION

DIRECTOR;

L. Daly

SECRETARY:

E. Daly

REGISTERED OFFICE:

6 Clonsilla Road,
Blanchardstown,
Dublin 15.

BLUE LAUREL PROPERTY LIMITED

Director's report

The director submits his report together with financial statements for the year to 26 January 2026. In preparing the financial statements, the director has exercised the options available to a small private company under the Companies (Amendment) Act, 1986.

Principal activities and review of the business

The company receives rental income from a commercial property.

Results for the year

The balance sheet at 26 January 2026 is set out on page 6.

Dividends

The director has neither declared nor recommended payment of a dividend for the year.

Research and development

The company did not engage in any research and development activities during the year.

Events since the year end

There have been no significant events affecting the company since the year end.

Future developments

There are no future material changes anticipated in the business of the company at this time.

Health and safety

It is the policy of the company to ensure the health and welfare of its employees by maintaining a safe place and system of work. The policy is based on the requirements of the Safety, Health and Welfare at Work Act 1989.

Director and director's interests

The name of the person who was a director during the year ended 26 January 2026 is set out on page 3.

BLUE LAUREL PROPERTY LIMITED
Director's report – continued
Director and director's interests – continued

In accordance with the Company Constitution, the director is not required to retire by rotation.

The beneficial interests in the share capital of the company throughout the year was as follows:

	Ordinary Shares
	No.
L. Daly	100
	—

Director's Responsibilities

Company Law requires the director to prepare financial statements for each financial period which give a true and fair view of the company and of the profit or loss of the company for that period. In preparing those financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. He 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.

L. Daly

Director
20TH February 2026

BLUE LAUREL PROPERTY LIMITED

Abridged Balance sheet as at 26 January 2026

	Notes	2026 €
Fixed Assets		500,000
Current Liabilities		499,900
Total Net Assets		<hr/> 100
Capital and reserves		<hr/>
Called up share capital	6	100
Profit and loss account		-
		<hr/> 100

The notes on pages 7 to 9 form part of these financial statements.

I as director of Blue Laurel Property 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 s. 358 are satisfied.
- The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 and liabilities and financial position of the company at the end of its financial year and of the profit and 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.
- 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.

L.Daly

Director
20th February 2026

BLUE LAUREL PROPERTY LIMITED

Notes to the financial statements

1. Accounting policies

a) Historical cost convention

These financial statements have been prepared under the historical cost convention.

b) Turnover

Turnover represents the sales value of goods and services to third parties, exclusive of value added tax.

c) Depreciation

Fixed assets are depreciated to write off the cost over their expected useful lives at the following annual rates

Motor vehicles	- 20% straight line
Office building	- 10% straight line
Plant & equipment	- 10% straight line
Office equipment	- 10% straight line

d) Stocks

Stocks and work in progress are valued at the lower of cost and net realizable value. In the case of work in progress, cost comprises direct materials, direct labor and an appropriate proportion of manufacturing fixed and variable overheads to the extent that they relate to the period of production. Raw materials cost comprises invoice cost, exclusive of value added tax, together with freight and carriage costs incurred. Net realizable value comprises the actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing, selling and distribution.

e) Taxation

Corporation tax is based on results for the year.

BLUE LAUREL PROPERTY LIMITED

Notes to the financial statements

1. Accounting policies – cont'd

f) Foreign currencies

The accounts are expressed in Euro (€).

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date and revenues, costs and non-monetary assets at the exchange rates ruling at the dates of the transactions.

Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with through the profit and loss account.

g) Leased assets

Assets held under leasing arrangements that transfer substantially all the risks and rewards of ownership to the company are capitalized. The capital element of the related rental obligations is included in creditors. The interest element of the rental obligations is charged to the profit and loss account as to produce a constant periodic rate of charge.

Rentals in respect of all other assets are charged to the profit and loss account.

BLUE LAUREL PROPERTY LIMITED

Notes to the financial statements

2. Employees and remuneration

The average number of persons employed by the company during the year was 0 and is analyzed into the following:

	2026
Management	0
Director Remuneration	-
Other	-

3. Taxation

Corporation Tax	-
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4. Interest payable and similar charges

Bank interest and charges	27,200
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5. Creditors

Wealth Options Loan	255,000
Director's Loan	244,900

6. Share Capital

Authorized	
100,000 ordinary shares of €1.00 each	€100,000
Allotted, called up and fully paid	
100 Ordinary shares of € 1.00 each	100

7. Approval of the financial statements

The financial statements were approved by the board on 20th February 2026.

