

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

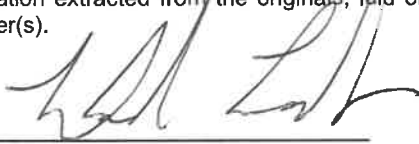
Company Name: Board Works Limited

Company Number: 483538

Financial Year: 1 July 2024 to 30 June 2025

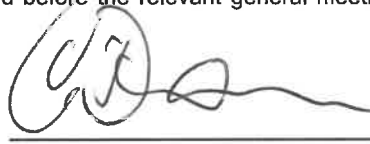
CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Karl Croke
Director

20 March 2026



Claire Duggan
Secretary

20 March 2026

Company Number: 483538

Board Works Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Board Works Limited
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Board Works Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director 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 director is 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 director is 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 Director's 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.

Director's declaration on unaudited financial statements


In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms 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 director confirms that they have made available to Grant Reddy Fitzgerald Limited, (Chartered Accountants Ireland), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board



Karl Croke
Director

20 March 2026

Board Works Limited
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	2,082	4,065
Investments	7	396,229	400,000
Fixed Assets		<u>398,311</u>	<u>404,065</u>
Current Assets			
Debtors	8	78,511	16,297
Cash at bank and in hand		310,974	192,032
		<u>389,485</u>	<u>208,329</u>
Creditors: amounts falling due within one year	9	<u>(233,987)</u>	<u>(217,580)</u>
Net Current Assets/(Liabilities)		<u>155,498</u>	<u>(9,251)</u>
Total Assets less Current Liabilities		<u>553,809</u>	<u>394,814</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	553,709	394,714
Shareholders' Funds		<u>553,809</u>	<u>394,814</u>

Board Works Limited
BALANCE SHEET

as at 30 June 2025

I as Director of Board Works 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) 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, 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 20 March 2026 and signed on its behalf by:



Karl Croke
Director

Board Works Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Board Works Limited is a company limited by shares incorporated in Ireland. E6 Calmount Business Park, Calmount Avenue, Dublin 12, D12 C9C2 is the registered office. 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 30 June 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 services 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:

Plant and machinery	- 33% Straight line
Fixtures, fittings and equipment	- 15% Straight line

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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

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 Balance Sheet date.

Board Works Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Ordinary share capital

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

3. Operating profit		2025	2024
		€	€
Operating profit is stated after charging:			
Depreciation of tangible assets		1,983	1,982
		<u> </u>	<u> </u>
4. Income from investments		2025	2024
		€	€
Investment income		4,363	6,787
(Loss)/profit on disposal of investments		(328)	39,100
		<u> </u>	<u> </u>
		4,035	45,887
		<u> </u>	<u> </u>
5. Employees		2025	2024
		Number	Number
Director		1	1
		<u> </u>	<u> </u>
6. Tangible assets			
	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 July 2024	11,242	7,179	18,421
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	11,242	7,179	18,421
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	9,845	4,511	14,356
Charge for the financial year	1,153	830	1,983
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	10,998	5,341	16,339
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	244	1,838	2,082
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	1,397	2,668	4,065
	<u> </u>	<u> </u>	<u> </u>
7. Investments		Listed investments	Total
		€	€
Investments			
Cost or Valuation			
Additions		409,673	409,673
Disposals		(27,063)	(27,063)
Revaluations		13,619	13,619
		<u> </u>	<u> </u>
At 30 June 2025		396,229	396,229
		<u> </u>	<u> </u>
Net book value			
At 30 June 2025		396,229	396,229
		<u> </u>	<u> </u>

Board Works Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Debtors	2025	2024
	€	€
Trade debtors	75,543	16,297
Prepayments	2,968	-
	<u>78,511</u>	<u>16,297</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	74	50
Taxation	98,702	134,283
Director's current account	82,894	66,510
Other creditors	(26)	(26)
Accruals	6,281	16,763
Deferred Income	46,062	-
	<u>233,987</u>	<u>217,580</u>
10. Profit and loss account	2025	2024
	€	€
At 1 July 2024	394,714	128,948
Profit for the financial year	158,995	265,766
At 30 June 2025	<u>553,709</u>	<u>394,714</u>

11. Capital commitments

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

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 March 2026.