

Company Number: 761060

**Bravo Mike Golf Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025**

**Bravo Mike Golf Limited**  
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**Bravo Mike Golf Limited**  
**DIRECTORS AND OTHER INFORMATION**

**Directors** Mr William Mahony (Appointed 3 April 2024)  
Mr Michael Butler (Appointed 3 April 2024)

**Company Secretary** Mr William Mahony

**Company Number** 761060

**Registered Office and Business Address** Anglont  
Killorglin  
Co Kerry

**Accountants** PSC Accountants & Advisors  
Beech Tree House  
Market Street  
Killorglin  
Co Kerry  
Ireland

# Bravo Mike Golf Limited

## BALANCE SHEET

as at 31 March 2025

	2025
	€
Current assets	200
Creditors: amounts falling due within one year	(1,438)
<b>Net Current Liabilities</b>	<b>(1,238)</b>
<b>Total Assets less Current Liabilities</b>	<b>(1,238)</b>
Accruals and deferred income	(984)
<b>Net Liabilities</b>	<b>(2,222)</b>
<b>Capital and Reserves</b>	<b>(2,222)</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Bravo Mike Golf 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 period 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 (as a micro company). 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 Directors and authorised for issue on 18 December 2025 and signed on its behalf by:**

\_\_\_\_\_  
**Mr William Mahony**  
Director

\_\_\_\_\_  
**Mr Michael Butler**  
Director

# Bravo Mike Golf Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

### 1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Bravo Mike Golf Limited for the financial period-ended 31 March 2025.

Bravo Mike Golf Limited is a company limited by shares (registered under Part 2 of Companies Act 2014) incorporated and registered in Ireland. The registered number of the company is 761060. The registered office of the company is Anglont, Killorglin, Co Kerry which is also the principal place of business of the company.

#### Currency

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.

#### Basis of preparation

The financial statements have been prepared 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### 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.

#### Employee benefits

##### Short Term Benefits

Short terms benefits including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is not recognised in respect of any timing differences.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Financial Instruments

##### Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

##### Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of

**Bravo Mike Golf Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

impairment.

**Other financial liabilities**

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

**Loans and borrowings**

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

**Share capital of the company****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. Financial commitments and guarantees**

Capital commitments.

At the financial year end date, the company did not have any capital commitments.

Financial commitments.

At the financial year end date, the company did not have any financial commitments.

**4. Appropriation of Profit and Loss Account**

2025

€

Profit brought forward

-

Loss for the financial period

(2,522)

**Loss carried forward****(2,522)**

**Bravo Mike Golf Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 3 April 2024 (date of incorporation) to 31 March 2025

**5. Controlling interest**

The company is controlled by William Mahony, Michael Butler and Gordan Murray.

**6. Post-Balance Sheet Events**

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

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 18 December 2025.