

Bohercrowe Properties Limited
Abridged Unaudited Financial Statements
for the financial year ended 29 December 2025

Bohercrowe Properties Limited
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 5

Bohercrowe Properties Limited
STATEMENT OF FINANCIAL POSITION

as at 29 December 2025

	Dec 25 €	Dec 24 €
Fixed Assets	81,500	81,500
Current assets	11,192	6,547
Creditors: amounts falling due within one year	(80,113)	(80,113)
Net Current Liabilities	(68,921)	(73,566)
Total Assets less Current Liabilities	12,579	7,934
Net Assets	12,579	7,934
Capital and Reserves	12,579	7,934

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".

I as Director of Bohercrowe Properties 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 (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 Director and authorised for issue on 3 February 2026 :

aidan meade
Director

Bohercrowe Properties Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 29 December 2025

1. General Information

Bohercrowe Properties Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 699157. The registered office of the company is 5 Hillside,, Bohercrowe, Tipperary 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 financial statements.

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.

Turnover

Turnover comprises the rental income received during the year. Rental income is recognised when it is received.

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:

Land and buildings freehold - 4% 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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

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 Statement of Financial Position date.

3. Appropriation of Income Statement

	Dec 25 €	Dec 24 €
Profit brought forward	7,834	5,845
Profit for the financial year	4,645	1,989
Profit carried forward	12,479	7,834

4. Post-Balance Sheet Events

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

Bohercrowe Properties Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 29 December 2025

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 3 February 2026.