

Company registration number: 087632

**The Birr Trustee Company Limited
Micro Companies Regime**

(Audit Exempt Company*)

Unaudited abridged financial statements

for the financial year ended 31 December 2025

*The Birr Trustee Company Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the micro company regime as per Section 280E of the Companies Act 2014.

The Birr Trustee Company Limited

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The Birr Trustee Company Limited

Directors and other information

Directors	Ivory Cherry William Martin Smith Fania Ellison
Secretary	Alison Margaret Parsons Rosse
Company number	087632
Business address	The Estate Office Birr Offaly
Accountants	Ifac Old Knockmay Road Portlaoise Laois

The Birr Trustee Company Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of The Birr Trustee Company Limited**

We have compiled the financial statements set out on pages 3 to 4 of The Birr Trustee Company Limited for the financial year ended 31 December 2025.

Respective responsibilities of directors and accountants

As described on page the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of The Birr Trustee Company Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

Old Knockmay Road
Portlaoise
Laois

2 March 2026

The Birr Trustee Company Limited

Balance sheet As at 31 December 2025

	2025	2024
	€	€
Current assets	4	4
Net current assets	<u>4</u>	<u>4</u>
Total assets less current liabilities	4	4
Net assets	<u><u>4</u></u>	<u><u>4</u></u>
Capital and reserves	<u><u>4</u></u>	<u><u>4</u></u>

The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

We, as directors of The Birr Trustee Company Limited state that:

- (a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) of the Companies Act 2014 are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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;
- (d) we hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 2 March 2026 and signed on behalf of the board by:

William Martin Smith
Director

Fania Ellison
Director

The Birr Trustee Company Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in . The address of the registered office is .

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.