



Company Number: 722560

Countrydale Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Countrydale Limited
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 6

Countrydale Limited

STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	4	248,681	248,681
Current Assets			
Debtors	5	5,174	4,480
Cash and cash equivalents		2,899	-
		8,073	4,480
Creditors: amounts falling due within one year	6	(253,583)	(252,454)
Net Current Liabilities		(245,510)	(247,974)
Total Assets less Current Liabilities		3,171	707
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		3,071	607
Equity attributable to owners of the company		3,171	707

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Countrydale 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 small companies' regime.

Approved by the board on 4 February 2026 and signed on its behalf by:

Finbarr Corkery
Director

Countrydale Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Countrydale Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 722560. The registered office of the company is 16 Patricks Quay, Cork, Ireland which is also the principal place of business of the company. The primary activity of the company is property investment. 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

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.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 1.

	2025 Number	2024 Number
Administrative	<u>1</u>	<u>1</u>

Countrydale Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

4. Property, plant and equipment		
	Investment properties	Total
	€	€
Cost or Valuation		
At 1 August 2024	248,681	248,681
At 31 July 2025	248,681	248,681
Depreciation		
At 1 August 2024	-	-
At 31 July 2025	-	-
Net book value		
At 31 July 2025	248,681	248,681
At 31 July 2024	248,681	248,681
5. Debtors	2025	2024
	€	€
Other debtors	5,174	4,480
6. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to related parties (Note 9)	203	-
Taxation	821	203
Other creditors	248,681	248,681
Accruals	3,878	3,570
	253,583	252,454
7. Income Statement		
	2025	2024
	€	€
At 1 August 2024	607	591
Profit for the financial year	2,464	16
At 31 July 2025	3,071	607
8. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 July 2025.		
9. Related party transactions		
	2025	2024
	€	€
Finance amounts owed to related parties	203	-
10. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		

Countrydale Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 February 2026.