

Company registration number: 419816

Bradan Muhr Teoranta

Unaudited abridged financial statements

for the financial year ended 30th June 2025

GROGANS

Chartered Accountants
4/5 High Street,
Galway.

Bradan Muhr Teoranta

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Bradan Muhr Teoranta

Directors and other information

Directors	Michael Muhr Finbarr O' Shea
Secretary	Finbarr O' Shea
Company number	419816
Registered office	Grogans Accountants 4/5 High Street Galway
Business address	4/5 High Street Galway
Bankers	Bank of Ireland, Eyre Square, Galway. Allied Irish Bank, Lynch's Castle, Galway.

Bradán Muhr Teoranta

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have 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 directors 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors are 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 directors 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.

Michael Muhr
Director

Finbarr O'Shea
Director

Bradan Muhr Teoranta

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Bradan Muhr Teoranta**

In accordance with the engagement letter dated 30th September 2021, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30th June 2025 your duty under the Companies Act 2014 to ensure that the company has kept 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Grogans
Chartered Accountants**

**4/5 High Street
Galway**

12 November 2025

Bradan Muhr Teoranta

Balance sheet

	2025	2024
	€	€
Fixed assets	692,002	692,002
Current assets	1,510,040	1,494,898
Net current assets	<u>1,510,040</u>	<u>1,494,898</u>
Total assets less current liabilities	2,202,042	2,186,900
Creditors: amounts falling due after more than one year	(3,394,495)	(3,394,495)
Accruals and deferred income	(2,000)	(2,000)
Net liabilities	<u>(1,194,453)</u>	<u>(1,209,595)</u>
Capital and reserves	<u>(1,194,453)</u>	<u>(1,209,595)</u>

We, as directors of Bradan Muhr Teoranta 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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;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.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 6th November 2025 and signed on behalf of the board by:

Michael Muhr
Director

Finbarr O' Shea
Director

Bradán Muhr Teoranta

Notes to the abridged financial statements (continued) Financial year ended 30th June 2025

General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Grogans Accountants , 4/5 High Street , Galway .

Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Accounting policies and measurement bases

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.

Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(1,210,595)	(1,203,052)
Profit/(loss) for the financial year	15,142	(7,543)
At the end of the financial year	<u>(1,195,453)</u>	<u>(1,210,595)</u>