

Registration Number 581895

Smallgate Properties Limited
Abridged Financial Statements
for the year ended 30 April 2025

Smallgate Properties Limited

Directors' Responsibilities Statement

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Liz Connolly
Director

Anne Agnew
Director

Date: 19th January 2026

Smallgate Properties Limited

Abridged Balance Sheet as at 30th April 2025

Notes	2025		2024	
	€	€	€	€
Current assets	460,138		500,200	
	<u>460,138</u>		<u>500,200</u>	
Creditors: amounts falling due within one year	(460,508)		(500,508)	
Total Assets less current liabilities		(370)		(308)
Net Liabilities		<u>(370)</u>		<u>(308)</u>
Capital and reserves		<u>(370)</u>		<u>(308)</u>

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

We as directors of Smallgate Properties Limited, state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act
- The company is availing itself of the exemption on the grounds that section 358 is complied with,
- No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- We acknowledge the obligations of the company 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 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.
- The company has relied on the specified exemption contained in section 352 Companies Act 2014 and 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.

On behalf of the board

Liz Connolly
Director

Anne Agnew
Director

Date: 19 January 2026

Smallgate Properties Limited

Notes to the Abridged Financial Statements for the year ended 30 April 2025

1. Statement of accounting policies

Smallgate Properties Limited is a company limited by shares

1.1. Basis of preparation

The financial statements are prepared on a going concern basis, under the historical cost convention and comply with the financial reporting standards issued by the Financial Reporting Council, specifically FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council and Companies Act 2014.

The functional currency of the company is the Euro.

2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(310)	(210)
Loss for the year	(62)	(100)
At the end of the financial year	<u>(372)</u>	<u>(310)</u>