

Registration number 745147

Bluegrass Commercials Limited

Abridged accounts

for the year ended 30th June 2025

Bluegrass Commercials Limited

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Bluegrass Commercials Limited

Directors and other information

Director	Jason Campbell
Secretary	Aoife Campbell
Company number	745147
Registered office	4 The Market Yard Enfield Co. Meath
Accountants	J C Walshe & Co. Chartered accountants 4 The Market Yard Enfield Co. Meath

Bluegrass Commercials Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The director and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	01/07/24
	Date of appointment	
Jason Campbell	100	100
Company secretary		
Aoife Campbell	-	-

The original report was approved by the board on 10 March 2026 and signed on its behalf by Jason Campbell.

Bluegrass Commercials Limited

Directors' Responsibilities Statement

The director is responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the director to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 director is 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 and enable the financial statements to be audited. 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 6 :

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that he has made available to J C Walshe & Co., all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

Jason Campbell
Director

Date: 10th March 2026

Bluegrass Commercials Limited

Abridged balance sheet as at 30 June 2025

Notes	2025	
	€	€
Current assets		
Cash at bank and in hand	100	
	<hr/>	
	100	
Net current assets		100
		<hr/>
Total assets less current liabilities		100
Net assets		100
		<hr/>
Capital and reserves		
Called up share capital		100
		<hr/>
Equity shareholders' funds		100
		<hr/>

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they 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.

On behalf of the board

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Jason Campbell
Director

Date: 10 March 2026

The notes on pages 5 to 6 form an integral part of these financial statements.

Bluegrass Commercials Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

1. Accounting Policies

The significant accounting policies adopted by the Company and applied consistently are as follows:

1.1. Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland and the Companies Act 2014.

1.2. Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Employees

There were no employees during the year apart from the director.

Bluegrass Commercials Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

..... continued

3. Share capital

	2025
	€
Authorised equity	
100,000 Ordinary shares of €1 each	<u>100,000</u>
Allotted, called up and fully paid share capital	
100 Ordinary shares of €1 each	<u>100</u>
Allotted and called up share capital	
Amounts presented in equity	
100 Ordinary shares of €1 each	<u>100</u>

4. Accounting periods

The current accounts are for a full year.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 10 March 2026.