

BOBF Limited
Abridged accounts
for the year ended 31 July 2025

BOBF Limited

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Directors and other information

Directors	Linda O'Brien Brendan O'Brien
Secretary	Linda O'Brien
Company number	628923
Registered office	Glenlower House Glenlower Kilsheelan Co. Tipperary
Accountants	Barry O' Connor & Company 9 Upper Irishtown, Clonmel, Co. Tipperary.
Business address	Glenlower House Glenlower Kilsheelan Co. Tipperary
Bankers	Allied Irish Banks 65 O'Connell Street Clonmel Co. Tipperary

BOBF Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

In preparing these 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 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 the anytime 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6 :

- The directors these financial statements and confirm that they are 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 directors confirm that they have made available to Barry O' Connor & Company , , all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st July 2025.

On behalf of the board

Linda O'Brien
Director

Brendan O'Brien
Director

Date: 9th December 2025

BOBF Limited

**Abridged balance sheet
as at 31 July 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets			802,257		833,930
Current assets					
Stocks		232,115		176,274	
Debtors		449,102		465,112	
Cash at bank and in hand		208,198		52,715	
		889,415		694,101	
Creditors: amounts falling due within one year	4	(845,665)		(722,951)	
Net current assets/(liabilities)			43,750		(28,850)
Total assets less current liabilities			846,007		805,080
Creditors: amounts falling due after more than one year			(328,061)		(355,442)
Net assets			517,946		449,638
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			517,846		449,538
Equity shareholders' funds			517,946		449,638

We as directors of BOBF 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 s.358 are satisfied, c) the shareholders of the company have not served a notice on the company under s.334 (1) in accordance with s.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 and 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 applicable to the company e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the ground 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 s.353 Companies Act 2014.

These accounts have been prepared in accordance with the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (January 2015) relating to small companies.

The abbreviated accounts were approved by the Board on 9 December 2025 and signed on its behalf by

Linda O'Brien - Director

Brendan O'Brien - Director

The notes on pages 4 to 6 form an integral part of these financial statements.

BOBF Limited

Notes to the abridged financial statements for the year ended 31 July 2025

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The accounts have been prepared on the going concern basis and in accordance with the historical cost convention. 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" issued by the Financial Reporting Council

1.2. Statement of compliance

The financial statements of the company for the year ended 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

1.3. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.4. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Directors' emoluments

	2025	2024
	€	€
Remuneration and other benefits	89,302	180,205

BOBF Limited

**Notes to the abridged financial statements
for the year ended 31 July 2025**

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3. Directors and their interests

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

	Ordinary shares	
	31/07/25	31/07/24
Linda O'Brien	100	100
Brendan O'Brien	-	-

Ms. Linda O'Brien and Mr. Brendan O'Brien retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

4. Creditors: amounts falling due within one year	2025	2024
	€	€
Bank overdraft	76	-
Bank loan	31,912	31,912
Net obligations under finance leases and hire purchase contracts	129,850	125,410
<i>Other creditors</i>		
Trade creditors	589,516	373,704
Directors' accounts	77,664	145,227
<i>Taxation creditors</i>		
Corporation tax	6,353	-
VAT	-	-
PAYE/PRSI	8,007	28,253
RCT	2,287	18,445
	845,665	722,951

5. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

BOBF Limited

**Notes to the abridged financial statements
for the year ended 31 July 2025**

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6. Approval of financial statements

The financial statements were approved by the Board on the 9 December 2025 and signed on its behalf by

**Linda O'Brien
Director**

**Brendan O'Brien
Director**