Company Number: 249102

Boystown Open Golf Course Limited

Abridged Unaudited Financial Statements

for the financial year ended 28 February 2025

Boystown Open Golf Course Limited
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Boystown Open Golf Course Limited
Directors and other information

Directors	Donal McEvoy Betty McEvoy
Company Secretary	Donal McEvoy
Company Number	249102
Registered Office and Business Address	Boystown Valleymount Blessington Co. Wicklow
Accountants	GSW Accountants & Tax Advisors 2nd Floor, One Stephen Street Upper, Dublin

Boystown Open Golf Course Limited
Directors' responsibilities statement
for the financial year ended 28 February 2025

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Signed on behalf of the board

Donal McEvoy	**Betty McEvoy**
Director	**Director**
13 January 2026	**13 January 2026**

Boystown Open Golf Course Limited
Accountants report
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Boystown Open Golf Course Limited for the financial year ended 28 February 2025

In accordance with the engagement letter dated 9 October 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 28 February 2025 as set out on pages 6 to 9 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at
https://www.charteredaccountants.ie/Professional-Standards/Home

This report is made solely to the Board of Directors of Boystown Open Golf Course Limited, 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 its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet for the year ended 28 February 2025 your duty to ensure that Boystown Open Golf Course Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Boystown Open Golf Course Limited. You consider that Boystown Open Golf Course Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Boystown Open Golf Course Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

GSW ACCOUNTANTS & TAX ADVISORS
2nd Floor,
One Stephen Street Upper,
Dublin

13 January 2026

Boystown Open Golf Course Limited
Balance sheet
as at 28 February 2025

	Notes	2025 €	2024 €
Current Assets			
Cash at bank and in hand		**193**	230
Creditors: amounts falling due within one year	**5**	**(218,332)**	(218,369)
Net Current Liabilities		**(218,139)**	(218,139)
Total Assets less Current Liabilities		**(218,139)**	(218,139)
Creditors: amounts falling due after more than one year	**6**	**(58,091)**	(58,091)
Net Liabilities		**(276,230)**	(276,230)
Capital and Reserves			
Called up share capital presented as equity		**3**	3
Retained earnings		**(276,233)**	(276,233)
Shareholders' Deficit		**(276,230)**	(276,230)

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.

We as Directors of Boystown Open Golf Course Limited, state that -
(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we 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 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 13 January 2026 and signed on its behalf by:

Donal McEvoy **Director**	**Betty McEvoy** **Director**

1. General Information

Boystown Open Golf Course Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 249102. The registered office of the company is Boystown, Valleymount, Blessington, Co. Wicklow which is also the principal place of business of the company. The principal activity of the company is the operation of a nine hole golf course with ancillary services.

The company did not trade in the current financial year. 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's financial statements.

Statement of compliance
The financial statements of the company for the financial year ended 28 February 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.

Borrowing costs
Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Taxation and deferred taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted 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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

continued

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

3. Going concern

The company's current liabilities exceeded its total assets by €276,230. These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The company is dependent for its working capital on funds provided to it by its directors who have indicated that, for at least 12 months from the date of approval of these financial statements, they will not seek repayment of the amounts currently made available. The directors acknowledge that there is no reason to believe that this support will not continue. The directors have prepared the financial statements on the basis that the company is a going concern. The financial statements do not include any adjustments that would be necessary if the company were unable to continue as a going concern.

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Creditors

Amounts falling due within one year	**2025**	2024
	€	€
Directors' current accounts (Note 9)	**218,332**	218,369

6. Creditors

Amounts falling due after more than one year	**2025**	2024
	€	€
Other loan	**58,091**	58,091
Loans		
Repayable between two and five years	**58,091**	58,091

7. Profit and loss account

	2025	2024
	€	€
At 1 March 2024	**(276,233)**	(276,233)
At 28 February 2025	**(276,233)**	(276,233)

8. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2025.

9. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Donal McEvoy	**218,332**	218,369

10. Controlling interest

Donal McEvoy and Betty McEvoy hold the controlling interest in the company.

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

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12. Security

There is no security held over the assets of the company.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 January 2026.