

Branfield Ltd
Unaudited Financial Statements
for the financial year ended 30 April 2025

Branfield Ltd

CONTENTS

	Page
Directors and Other Information	3
Profit and Loss Account	4
Balance Sheet	5
Notes to the Financial Statements	6

Branfield Ltd
DIRECTORS AND OTHER INFORMATION

Directors

Sharon Lalor
Stephen Lalor

Company Secretary

Sharon Lalor

Company Number

177007

Carlow

Business Address

C/O Joyce & Caplice
2 Centaur Street
Carlow

Accountants

FDC Accountants - Tax Consultants
Church Road
Graiguecullen
Co. Carlow

Bankers

Bank of Ireland
Shamrock Plaza
Carlow

Branfield Ltd
PROFIT AND LOSS ACCOUNT

for the financial year ended 30 April 2025

	2025 €	2024 €
Profit	-	-
Accumulated (loss) brought forward	<u>(101,269)</u>	<u>(101,269)</u>
Accumulated loss carried forward	<u><u>(101,269)</u></u>	<u><u>(101,269)</u></u>

The company did not trade during the financial year and received no income and incurred no expenditure. During the financial year the company made neither a profit nor a loss.

Branfield Ltd

BALANCE SHEET

as at 30 April 2025

	2025	2024
	€	€
Creditors: amounts falling due within one year	(101,265)	(101,265)
Net Current Liabilities	<u>(101,265)</u>	<u>(101,265)</u>
Total Assets less Current Liabilities	<u>(101,265)</u>	<u>(101,265)</u>
Net Liabilities	<u><u>(101,265)</u></u>	<u><u>(101,265)</u></u>
Capital and Reserves	<u><u>(101,265)</u></u>	<u><u>(101,265)</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Branfield Ltd, 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.

Approved by the Directors and authorised for issue on 20 March 2026 and signed on its behalf by:

Sharon Lalor
Director

Stephen Lalor
Director

Branfield Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Branfield Ltd is a company limited by shares incorporated in Ireland

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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.

Employee benefits

The company has no employees.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025 €	2024 €
Loss brought forward	(101,269)	(101,269)
Loss carried forward	(101,269)	(101,269)

4. Post-Balance Sheet Events

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