

**Birchbloom Limited**  
**Directors' Report & Financial Statements**  
**Period Ended 25 August 2025**

**Birchbloom Limited**  
**Period Ended 25 August 2025**

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**Birchbloom Limited**  
**Period Ended 25 August 2025**  
**Directors and Other Information**

Directors Fiona Delaney  
Bill Kinahan

Secretary Fiona Delaney

Company Registered Number 758556

Registered Office Lissanisky,  
Clara,  
Co. Offaly.

# **Birchbloom Limited**

## **Period Ended 25 August 2025**

### **Directors' Report**

The directors present their annual report and unaudited financial statements for the period 27 February 2024 to 25 August 2025.

#### **Directors and secretary**

The names of persons who at any time during the financial period were directors of the company are as follows:

Ms Fiona Delaney

Mr Bill Kinahan

Ms Fiona Delaney held the position of company secretary for the duration of the financial period.

#### **Principal Activities**

The Company is a dormant entity which has never traded and did not trade during the current period. It received no income and incurred no expenditure. The directors do not expect this to change in the foreseeable future.

#### **Results and Dividends**

The retained profit for the financial period amounted to €Nil as the company did not trade. The directors do not recommend the payment of a dividend for the period.

#### **Director's and Secretary's interests**

According to the Register of Directors and Secretary's interests, the directors shareholding during the period ended 30<sup>th</sup> June 2025 was as follows:

Fiona Delaney	50
Bill Kinahan	50

**Birchbloom Limited**  
**Period Ended 25 August 2025**  
**Directors' Report**

**Events after the  
Balance Sheet date**


There were no events after the balance sheet date which requires disclosure.


**Accounting Records**

The Directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company.

The measures taken by the directors to secure compliance with the act are the use of appropriate systems and procedures and employment of competent persons. The accounting records of the company are kept at the registered office and principal place of business at Lissanisky, Clara, Co. Offaly.

On behalf of the board<sup>n</sup>

  
Ms Fiona Delaney  
Director

  
Mr Bill Kinahan  
Director

**DATE:** 03/12/25

**Birchbloom Limited**  
**Period Ended 25 August 2025**  
**Directors' Responsibility Statement**

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end 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
- 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 and enable the financial statements to be compiled. 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.

On behalf of the board

  
Fiona  
Delaney

Director

  
Bill Kinahan

Director

DATE:

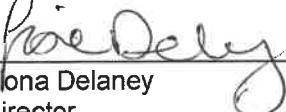
03/12/25


## Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 8 to 11.

- The directors approve 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 judgments 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 the company's accounting records and provided all the information 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 period ended 30<sup>th</sup> June 2025.

On behalf of the board

  
\_\_\_\_\_  
Fiona Delaney  
Director

  
\_\_\_\_\_  
Bill Kinahan  
Director

DATE: 03/12/25

**Birchbloom Limited**  
**Profit and Loss Account**  
**For the Period Ended 25 August 2025**

The company did not trade during the period and received no income and incurred no expenditure. Consequently, the company made neither a profit nor a loss for the period.

**Birchbloom Limited**  
**Balance Sheet**  
**At 25 August 2025**

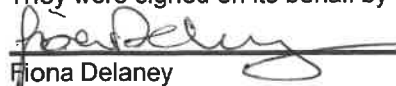
30-Jun 2025


	Notes	€
<b>Current assets</b>		
Directors Current Account		100
		<hr/>
<b>Net Assets</b>		<b>100</b>
		<hr/>
<b>Capital and reserves</b>		
Called up share capital		100
Profit and loss account		-
		<hr/>
		<b>100</b>
		<hr/>

We, as director(s) of (company name), 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) of the Companies Act 2104 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 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;
- (d) we hereby certify that we have relied on the specific exemption contained in Section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements were approved by the Board of Directors on 3<sup>rd</sup> December 2025 and authorised for issue on 3<sup>rd</sup> December 2025. They were signed on its behalf by

  
 Fiona Delaney  
 Director

  
 Bill Kinahan  
 Director

**DATE: 3<sup>rd</sup> December 2025**

**Birchbloom Limited**  
**Period Ended 25 August 2025**  
**Note to the Financial Statements**

**1 ACCOUNTING POLICIES**

Birchbloom Limited is a dormant company that has never traded. Its registered office is at Lissanisky, Clara, Co Offaly and its company registration number is 758556.

The company is a limited liability company limited by shares incorporated in Ireland.

This is the first set of financial statements prepared by Birchbloom Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

**(a) Basis of preparation**

The Financial Statements are prepared on the going concern basis<sup>1</sup>, under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland<sup>2</sup>] including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102, the Companies Act.

The financial statements are prepared in Euro which is the functional currency of the company.

**(b) Taxation**

The company has no liability to corporation tax as it did not trade during the current period.

**(c) Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**Birchbloom Limited**  
**Period Ended 25 August 2025**  
**Notes to the Financial Statements**

**1 CONTINGENCIES AND COMMITMENTS**

There were no contingencies or commitments at 25 August 2025.

**2 RELATED PARTY TRANSACTIONS**

There were no transactions entered into with related parties during the period ended 25 August 2025.

As the company has no employees the disclosure with regard to directors remuneration is not applicable.

**3 APPROVAL OF THE FINANCIAL STATEMENTS**

The directors approved the financial statements on 3<sup>rd</sup> December 2025.

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