

Registration number 244185

Carrigmore Properties Limited

Abridged accounts

for the year ended 30th April 2025

Carrigmore Properties Limited

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	
Statement of directors' responsibilities	3
Abridged balance sheet	6 - 7
Notes to the abridged financial statements Including statement of accounting policies	8 - 12

Carrigmore Properties Limited

Directors and other information

Directors	Patrick Cummins
Secretary	ROSANNE DUNNE
Company number	244185
Registered office	47 St. Michael Street Tipperary Town
Accountants	MICHAEL S. MARTIN & ASSOCIATES Accountants & business advisors 47 St. Michael Street Tipperary Town
Business address	47 St. Michaels Street Tipperary Town Co. Tipperary

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

	-Ordinary shares	
	30/04/2530/04/24	
Patrick Cummins	100	100
Company secretary		
ROSANNE DUNNE	-	-

The original report was approved by the board on 30 April 2025 and signed on its behalf by Patrick Cummins.

Carrigmore Properties Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual 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 published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 6 to 12 :

- 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 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 MICHAEL S. MARTIN & ASSOCIATES, 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 30th April 2025.

On behalf of the board

Patrick Cummins
Director

Director

Date: 30th April 2025

Carrigmore Properties Limited

Abridged balance sheet as at 30 April 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		4,137		4,728
Current assets					
Debtors		428		18,855	
Cash at bank and in hand		4,165		18,470	
		4,593		37,325	
Creditors: amounts falling due within one year		(2,613)		(32,117)	
Net current assets			1,980		5,208
Total assets less current liabilities			6,117		9,936
Net assets			6,117		9,936
Capital and reserves					
Called up share capital			100		100
Profit and loss account			6,017		9,836
Equity shareholders' funds			6,117		9,936

The directors have 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 directors 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 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.

The abridged accounts were approved by the Board on 30 April 2025 and signed on its behalf by

The notes on pages 8 to 12 form an integral part of these financial statements.

Carrigmore Properties Limited

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The notes on pages 8 to 12 form an integral part of these financial statements.

Carrigmore Properties Limited

**Patrick Cummins
Director**

Director

The notes on pages 8 to 12 form an integral part of these financial statements.

Carrigmore Properties Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

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1. Statement of 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 unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% straight line
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Carrigmore Properties Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

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1.4. 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 directors.

Carrigmore Properties Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

3. Fixed assets

Tangible

	fixed assets €	Total €
Cost		
At 1 May 2024	7,154	7,154
At 30 April 2025	7,154	7,154
	<hr/>	<hr/>
Depreciation		
At 1 May 2024	2,426	2,426
Charge for year	591	591
At 30 April 2025	3,017	3,017
	<hr/>	<hr/>
Net book values		
At 30 April 2025	4,137	4,137
	<hr/> <hr/>	<hr/> <hr/>

	Tangible fixed assets €	Total €
Cost		
At 1 May 2023	2,504	2,504
Additions	4,650	4,650
At 30 April 2024	7,154	7,154
	<hr/>	<hr/>
Depreciation		
At 1 May 2023	1,751	1,751
Charge for year	675	675
At 30 April 2024	2,426	2,426
	<hr/>	<hr/>
Net book values		
At 30 April 2024	4,728	4,728
	<hr/> <hr/>	<hr/> <hr/>

Carrigmore Properties Limited
Notes to the abridged financial statements
for the year ended 30 April 2025

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4. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital		
	<u> </u>	<u> </u>
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 30 April 2025.