

Company registration number: 564008

PAT J.BOURKE LTD

**Unaudited abridged financial
statements**

**for the financial year ended 31
December 2025**

PAT J.BOURKE LTD

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PAT J.BOURKE LTD

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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.

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information from the director's report.

Signed:

Mr. Pat Bourke
Director

Date 5 March 2026

PAT J.BOURKE LTD
Balance sheet
As at 31 December 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	7	1,021,061		1,033,685	
			1,021,061		1,033,685
Current assets					
Debtors	8	26,262		11,487	
Cash at bank and in hand		106,078		56,935	
		132,340		68,422	
Creditors: amounts falling due within one year	9	(498,375)		(518,252)	
Net current liabilities			(366,035)		(449,830)
Total assets less current liabilities			655,026		583,855
Creditors: amounts falling due after more than one year	10		(382,897)		(401,180)
Net assets			272,129		182,675
Capital and reserves					
Called up share capital presented as equity	11		100		100
Profit and loss account			272,029		182,575
Shareholder funds			272,129		182,675

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as the company qualifies as a small company for the financial period and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland

I, as director of PAT J.BOURKE LTD state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- I 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 or loss for such a financial 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; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 5 March 2026 and signed by:

Mr. Pat Bourke
Director

The notes on pages 3 to 6 form part of these abridged financial statements.

Notes to the abridged financial statements
Financial year ended 31 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, and in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014.

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

Disclosure exemptions

The company has taken advantage of the exemption from the requirement to produce a cashflow statement as it is a small company.

Turnover

Turnover represents income receivable in the year.

Taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Land	- not being depreciated
Freehold Property	- not being depreciated
Building Expenditure	- 5%
Farm Development	- 10%
Fittings fixtures and equipment	- 12.5%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

PAT J.BOURKE LTD

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

2. **Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: -).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	2,547	-
Social insurance costs	17	-
	<u>2,564</u>	<u>-</u>

3. **Other interest receivable and similar income**

	2025	2024
	€	€
Rental Income Profit or Loss	<u>(3,818)</u>	<u>(6,844)</u>

4. **Interest payable and similar expenses**

	2025	2024
	€	€
Loans and overdrafts from credit institutions	<u>14,427</u>	<u>18,125</u>

5. **Tax on profit**

Major components of tax expense

	2025	2024
	€	€
Current tax:		
Irish current tax expense	14,487	18,515
Tax on profit	<u>14,487</u>	<u>18,515</u>

6. **Appropriations of profit and loss account**

	2025	2024
	€	€
At the start of the financial year	182,575	68,005
Profit for the financial year	89,454	114,570
At the end of the financial year	<u>272,029</u>	<u>182,575</u>

PAT J.BOURKE LTD

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

7. Tangible assets

	Land	Property	Property Building expenditure	Farm Development	Property Fixtures & Equipment	Total
	€	€	€	€	€	€
Cost						
At 1 January 2025	566,810	265,767	163,831	-	51,964	1,048,372
Additions	-	-	-	2,080	219	2,299
At 31 December 2025	<u>566,810</u>	<u>265,767</u>	<u>163,831</u>	<u>2,080</u>	<u>52,183</u>	<u>1,050,671</u>
At 1 January 2025	-	-	8,191	-	6,496	14,687
Charge for the financial year	-	-	8,192	208	6,523	14,923
At 31 December 2025	-	-	<u>16,383</u>	<u>208</u>	<u>13,019</u>	<u>29,610</u>
Carrying amount						
At 31 December 2025	<u>566,810</u>	<u>265,767</u>	<u>147,448</u>	<u>1,872</u>	<u>39,164</u>	<u>1,021,061</u>
At 31 December 2024	<u>566,810</u>	<u>265,767</u>	<u>155,640</u>	-	<u>45,468</u>	<u>1,033,685</u>

8. Debtors

	2025	2024
	€	€
Trade debtors	<u>26,262</u>	<u>11,487</u>

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	19,514	15,514
Prepayments	788	788
Trade creditors	3,938	4,295
Directors	478,125	482,915
PAYE and social welfare	39	-
Corporation tax	(4,029)	14,740
	<u>498,375</u>	<u>518,252</u>

10. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	<u>382,897</u>	<u>401,180</u>

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

11. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € 1.00 each	1,000,000	1,000,000	1,000,000	1,000,000

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares shares of € 1.00 each	100	100	100	100

12. Directors transactions

The company owed the director 478125€ at the year end (2024--- 482915€). This loan is repayable on demand and non interest bearing. Wages relate to mother of the director

Name of director or other person	PATRICK BOURKE	
	2025	2024
	€	€
At the start of the financial year	(482,915)	(597,257)
Advances made during the financial year	4,790	117,473
Amounts repaid during the financial year	-	(3,131)
At the end of the financial year	<u>(478,125)</u>	<u>(482,915)</u>

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 March 2026.