

Maple Property Investments Limited

**Abridged unaudited financial statements for the
year ended 31 August 2025**

Registration No: 609094 (Republic of Ireland)

Certified a true copy:

Michael McAllister

Michael McAllister

Director

Edward McHugh

Edward McHugh

Director

Contents

	Page (s)
Company Information	1
Statement of Financial Position	2
Notes to the financial statements	3 – 5

Company Information

Directors

Michael McAllister
Edward McHugh

Registered Office

Unit 1
The Diamond Centre
Market Street
Magherafelt

Registration Number

609094 (Republic of Ireland)

Statement of Financial Position

	31 August 2025	31 August 2024
	£	£
I Fixed assets	<u>1,977,129</u>	<u>1,977,129</u>
I Current assets	<u>10</u>	<u>10</u>
Creditors: amounts falling due within one year	<u>1,977,129</u>	<u>1,977,129</u>
Net current assets/(liabilities)	<u>(1,977,119)</u>	<u>(1,977,119)</u>
Total assets less current liabilities	<u>10</u>	<u>10</u>
Creditors: amounts falling due after one year	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net assets	<u>10</u>	<u>10</u>
Capital and reserves	<u>10</u>	<u>10</u>

The Company has taken advantage of the exemption provided for under Chapter 15 of Part 6 of the Companies Act 2014 not to have these financial statements audited, and has done so on the grounds that the conditions specified in Section 358 of the Companies Act 2014 are satisfied.

The Company's shareholders have not served a notice on the Company under Section 334(1) in accordance with Section 334(2) of the Companies Act 2014.

The Directors 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 each period of account and of its profit or loss for each period of account, and otherwise comply with the requirements of the Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

The financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2014 and the provisions of Part 6 of the Companies Act 2014 relating to small sized companies.

The Company has relied on the specific exemptions (as a micro company) contained in Section 352 of the Companies Act 2014 and 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.

The financial statements on pages 2 to 5 were approved and authorised for issue by the Board of Directors on 3 February 2026 and were signed on its behalf by:

Michael McAllister

Michael McAllister

Director

Edward McHugh

Edward McHugh

Director

Registration Number: 609094 (Republic of Ireland)

Notes to the abridged financial statements**1. Company Information****Legal status**

Maple Property Investments Limited is a private company limited by shares established in the Republic of Ireland.

Registration number and registered office

The Company's registered office address and registration number is set out on page 1.

Functional currency

The financial statements are prepared in sterling (£) which is the functional currency of the Company.

2. Basis of preparation of financial statements**Applicable legislation and accounting standards**

These financial statements have been prepared in accordance with:

- (i) applicable Irish accounting standards including FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime in the UK and Republic of Ireland;
- (ii) the historical cost basis of accounting; and
- (iii) the Companies Act 2014.

Going concern

The Company did not have a profit or a loss for the year ended 31 August 2025 and, at that date, the Company's assets exceeded its liabilities.

The principal risk and uncertainty affecting the Company's ability to continue trading as a going concern is the continuing availability of bank loan facilities.

After making enquiries the Company's directors consider there is a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future and accordingly have prepared the financial statements on the going concern basis.

3. Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements used in the application of accounting policies

There were no critical judgements used in the application of accounting policies and the preparation of the financial statements.

Critical accounting estimates and assumptions

There were no critical accounting estimates or assumptions used in the application of accounting policies and the preparation of the financial statements.

Notes to the abridged financial statements**4. Principal accounting policies****Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value.

Turnover

Turnover represents the value of goods sold and services provided in the normal course of business, exclusive of Value Added Tax and after deducting trade discounts and rebates.

Revenue is recognised when it is probable that economic benefits will flow to the Company and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable.

Investment Income

Income from deposits is included, together with any related tax credit, in the Income Statement on an accruals basis.

Foreign Currencies

Transactions denominated in foreign currencies are translated into Sterling at the rate of exchange ruling at the date of the transaction.

At the end of each financial accounting period assets and liabilities denominated in foreign currencies are translated into Sterling at the exchange rates ruling at that date and all exchange differences are taken to the Income Statement.

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. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Notes to the abridged financial statements**Deferred taxation**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is recognised on all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Cash Flow Presentation Exemption

The Company has taken advantage of the exemption from the requirements of FRS 105 to present a Statement of Cash Flows on the grounds that it is a micro sized company.

5. Contingent liabilities

The Company had no material contingent liabilities at 31 August 2025 or at 31 August 2024.

6. Events after the reporting period

There were no material events in the period between the end of the reporting year and the date of the approval of the financial statements.

7. Capital commitments

The Company did not have any material capital commitments at 31 August 2025 or at 31 August 2024.

8. Approval of the financial statements

The Board of Directors approved the financial statements for issue on 3 February 2026.
