

**G.Steph Property Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# G.Steph Property Limited

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**G.Steph Property Limited**  
**ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of G.Steph Property Limited**  
**for the financial year ended 31 March 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 5 to 9 which comprise the Statement of Total Recognised Gains and Losses, the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of G.Steph Property Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 March 2025 your duty to ensure that G.Steph Property Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of G.Steph Property Limited. You consider that G.Steph Property Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of G.Steph Property Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**XEINADIN**  
Building 1, Swift Square  
Northwood Park , Northwood  
Santry  
D09 A0E4  
Ireland

**16 December 2025**

**G.Steph Property Limited****STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

for the financial year ended 31 March 2025

	2025 €	2024 €
<b>Loss after taxation</b>	<b>(29,395)</b>	<b>(1,395)</b>
Total recognised losses for the financial year	<u>(29,395)</u>	<u>(1,395)</u>
<b>Total recognised losses since last annual report</b>	<b><u>(29,395)</u></b>	<b><u>(1,395)</u></b>

**Note of historical cost profits and losses**

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

# G.Steph Property Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	541,850	554,675
<b>Current Assets</b>			
Stocks	8	-	89,850
Debtors	9	-	2,131
Cash at bank and in hand		79,441	7,389
		79,441	99,370
<b>Creditors: amounts falling due within one year</b>	10	(25,861)	(31,868)
<b>Net Current Assets</b>		53,580	67,502
<b>Total Assets less Current Liabilities</b>		595,430	622,177
<b>Creditors:</b>			
amounts falling due after more than one year	11	(562,192)	(559,544)
<b>Net Assets</b>		33,238	62,633
<b>Capital and Reserves</b>			
Called up share capital presented as equity	13	100	100
Retained earnings	14	33,138	62,533
<b>Shareholders' Funds</b>		33,238	62,633

I as Director of G.Steph Property Limited, 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 the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the micro companies' regime.

**Approved by the board on 16 December 2025 and signed on its behalf by:**

**Stephanie Lamoureux**  
Company Secretary

**Gary Conville**  
Director

# G.Steph Property Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

G.Steph Property Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 646640. The registered office of the company is 33 Estuary Court, Swords, Dublin. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation

Land and buildings freehold	-	2% Straight Line
Fixtures, fittings and equipment	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Stocks

Work in progress is valued at cost. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition.

#### Trade and other debtors

Trade and other debtors are valued at cost .

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Trade and other creditors

Trade and other creditors are stated at cost.

#### Employee benefits

The company does not operate a pension scheme .

**G.Steph Property Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**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 Statement of Financial Position date.

**Ordinary share capital**

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

**3. Turnover**

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activities of property rental and construction services.

<b>4. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<b>12,825</b>	12,825
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>3,074</b>	3,734
	<u>          </u>	<u>          </u>

**6. Employees**

The company has one employee who is non resident , non ordinarily resident and non domiciled.

**7. Tangible assets**

	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 April 2024	599,501	4,175	603,676
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	599,501	4,175	603,676
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 April 2024	46,984	2,017	49,001
Charge for the financial year	11,990	835	12,825
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	58,974	2,852	61,826
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 31 March 2025	<b>540,527</b>	<b>1,323</b>	<b>541,850</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	552,517	2,158	554,675
	<u>          </u>	<u>          </u>	<u>          </u>

<b>8. Stocks</b>	<b>2025</b>	2024
	€	€
Work in progress	-	89,850
	<u>          </u>	<u>          </u>

**G.Steph Property Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>9. Debtors</b>			<b>2025</b>	2024
			€	€
Trade debtors			-	681
Prepayments			-	1,450
			<u>-</u>	<u>2,131</u>
			<u>-</u>	<u>2,131</u>
<b>10. Creditors</b>			<b>2025</b>	2024
<b>Amounts falling due within one year</b>			<b>€</b>	<b>€</b>
Trade creditors			(249)	1,246
Taxation			13,007	14,982
Director's current account			10,000	10,000
Accruals			3,103	5,640
			<u>25,861</u>	<u>31,868</u>
			<u>25,861</u>	<u>31,868</u>
<b>11. Creditors</b>			<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>			<b>€</b>	<b>€</b>
Director's loan accounts			370,687	368,039
Other loans			191,505	191,505
			<u>562,192</u>	<u>559,544</u>
			<u>562,192</u>	<u>559,544</u>
<b>12. Taxation</b>			<b>2025</b>	2024
			€	€
<b>Creditors:</b>				
VAT			7,051	408
Corporation tax			5,956	14,574
			<u>13,007</u>	<u>14,982</u>
			<u>13,007</u>	<u>14,982</u>
<b>13. Share capital</b>			<b>2025</b>	2024
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>	<u>100</u>
			<u>100</u>	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/03/25	01/04/24
Gary Conville	Ordinary Shares Class 1	66	66
Stephanie Lamoureux	Ordinary Shares Class 1	34	34
		<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>

**G.Steph Property Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**14. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 April 2024	<b>62,533</b>	63,928
Loss for the financial year	<b>(29,395)</b>	(1,395)
	<hr/>	<hr/>
At 31 March 2025	<b>33,138</b>	62,533
	<hr/> <hr/>	<hr/> <hr/>

**15. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 March 2025.

**16. Post-Balance Sheet Events**

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

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 16 December 2025.

## ACCOUNTS STATUS

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### G.Steph Property Limited Financial Statements 31st March 2025

Task	Staff	Status	Completed	Narration
Books Requested	Lorraine Doherty	Completed	12/12/2025	
Books Received	Lorraine Doherty	Completed	12/12/2025	
Draft TB	Lorraine Doherty	Completed	12/12/2025	
Partner Review	Lorraine Doherty	Completed	12/12/2025	
Adjustments	Lorraine Doherty	Completed	12/12/2025	
Adjusted Profit Comp	Lorraine Doherty	Completed	12/12/2025	
Final Adjustment	Lorraine Doherty	Completed	12/12/2025	
Ready for Signing	Lorraine Doherty	Completed	16/12/2025	
Accounts Filed		Not Started		
Closedown		Not Started		