

Company registration number: 628093

Beechview Investments Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Beechview Investments Limited

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Beechview Investments Limited

Directors and other information

Director	Ronan O Daly
Secretary	Leah O Daly
Company number	628093
Registered office	Unit 19/20 Thompson Enterprise Centre College Road Clane Co Kildare
Business address	19/20 Thompson Enterprise Centre College Road Clane Co Kildare
Accountant	Lyons Calzo Accountants Unit A2 Celbridge M4 Business Park Maynooth Road Celbridge Co Kildare
Bankers	Allied Irish Banks Main Street Celbrdge Co Kildare

Beechview Investments Limited

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.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Beechview Investments Limited

Balance sheet As at 30 June 2025

	2025	2024
	€	€
Creditors: amounts falling due within one year	(648)	(648)
Net current liabilities	<u>(648)</u>	<u>(648)</u>
Total assets less current liabilities	(648)	(648)
Net liabilities	<u>(648)</u>	<u>(648)</u>
Capital and reserves	<u>(648)</u>	<u>(648)</u>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

I, as director of Beechview Investments 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 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, and
- (d) the directors acknowledge the obligations of the company, under this Act, to—
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'. The financial statements were approved by the Board of Directors on 26 January 2025 and authorised for issue on 26 January 2025. They were signed on its behalf by

Ronan O Daly
Director

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Beechview Investments Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is Unit 19/20 Thompson Enterprise Centre, College Road, Clane, Co Kildare.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The directors intend to arrange the voluntary dissolution of the company at the earliest opportunity. Consequentially the accounts have been prepared on a break up basis.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

Beechview Investments Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(748)	(748)
At the end of the financial year	<u>(748)</u>	<u>(748)</u>