

Company Number: 747506

Bothma Enterprises Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Bothma Enterprises Ltd
CONTENTS

	Page
Director and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 8

Bothma Enterprises Ltd
DIRECTOR AND OTHER INFORMATION

Director	Louise Bothma
Company Secretary	Marthinus Bothma
Company Number	747506
Registered Office and Business Address	48 The Grange Borris Road Portlaoise Laois
Accountants	Malone & Company Accountants Limited Chartered Certified Accountants Landscape House Baldonnell Business Park Baldonnell Dublin 22

Bothma Enterprises Ltd
STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	7	19,568	26,090
Tangible assets	8	32,176	15,960
		<u>51,744</u>	<u>42,050</u>
Fixed Assets			
Current Assets			
Debtors	9	100	3,476
Cash at bank and in hand		990	6,454
		<u>1,090</u>	<u>9,930</u>
Creditors: amounts falling due within one year	10	<u>(58,024)</u>	<u>(43,860)</u>
Net Current Liabilities		<u>(56,934)</u>	<u>(33,930)</u>
Total Assets less Current Liabilities		<u>(5,190)</u>	<u>8,120</u>
Creditors:			
amounts falling due after more than one year	11	<u>(10,680)</u>	-
Net (Liabilities)/Assets		<u><u>(15,870)</u></u>	<u><u>8,120</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	12	(15,970)	8,020
Shareholders' (Deficit)/Funds		<u><u>(15,870)</u></u>	<u><u>8,120</u></u>

I as Director of Bothma Enterprises Ltd, 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 18 December 2025 and signed on its behalf by:

Louise Bothma
Director

Bothma Enterprises Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Bothma Enterprises Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 747506. The registered office of the company is 48 The Grange, Borris Road, Portlaoise, Laois which is also the principal place of business of the company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 July 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 goods & services supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 5 years.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	12.5% Straight line
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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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Bothma Enterprises Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

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 initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Going concern

The company made a loss in the year of €23,990 and has cumulative losses to date of €15,970. The company is supported by directors loan and they have indicated their willingness to continue to support the company.

4. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	2,849	2,065
Impairment of intangible assets (Franchise)	6,522	6,522
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	267	-
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 1).

	2025	2024
	Number	Number
Directors	2	1
	<u> </u>	<u> </u>

Bothma Enterprises Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

7. Intangible assets

	€	Total €
Cost		
At 1 August 2024	32,612	32,612
	<hr/>	<hr/>
At 31 July 2025	32,612	32,612
	<hr/>	<hr/>
Provision for diminution in value		
At 1 August 2024	6,522	6,522
Charge for financial year	6,522	6,522
	<hr/>	<hr/>
At 31 July 2025	13,044	13,044
	<hr/>	<hr/>
Net book value		
At 31 July 2025	19,568	19,568
	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2024	26,090	26,090
	<hr/> <hr/>	<hr/> <hr/>

8. Tangible assets

	Motor vehicles €	Total €
Cost		
At 1 August 2024	18,025	18,025
Additions	19,065	19,065
	<hr/>	<hr/>
At 31 July 2025	37,090	37,090
	<hr/>	<hr/>
Depreciation		
At 1 August 2024	2,065	2,065
Charge for the financial year	2,849	2,849
	<hr/>	<hr/>
At 31 July 2025	4,914	4,914
	<hr/>	<hr/>
Net book value		
At 31 July 2025	32,176	32,176
	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2024	15,960	15,960
	<hr/> <hr/>	<hr/> <hr/>

9. Debtors

	2025 €	2024 €
Taxation	-	1,916
Called up share capital not paid	100	100
Prepayments	-	1,460
	<hr/>	<hr/>
	100	3,476
	<hr/> <hr/>	<hr/> <hr/>

Bothma Enterprises Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	7,167	-
Trade creditors	356	2,535
Taxation	2,967	1,557
Director's current account	13,750	20,000
Other creditors	32,584	18,568
Accruals	1,200	1,200
	<u>58,024</u>	<u>43,860</u>
	<u><u>58,024</u></u>	<u><u>43,860</u></u>
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	10,680	-
	<u>10,680</u>	<u>-</u>
	<u><u>10,680</u></u>	<u><u>-</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	7,167	-
Repayable between one and five years	10,680	-
	<u>17,847</u>	<u>-</u>
	<u><u>17,847</u></u>	<u><u>-</u></u>
12. Profit and loss account	2025	2024
	€	€
At 1 August 2024	8,020	-
(Loss)/profit for the financial year	(23,990)	8,020
	<u>(15,970)</u>	<u>8,020</u>
At 31 July 2025	<u>(15,970)</u>	<u>8,020</u>
	<u><u>(15,970)</u></u>	<u><u>8,020</u></u>

13. Capital commitments

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

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 18 December 2025.