

**Born Again Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Born Again Limited**  
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# Born Again Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	89,020	91,234
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	6	13,583	23,283
Cash and cash equivalents		398,745	101,873
		<hr/>	<hr/>
		412,328	125,156
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	7	(49,181)	(38,892)
		<hr/>	<hr/>
<b>Net Current Assets</b>		363,147	86,264
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		452,167	177,498
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1	1
Retained earnings		452,166	177,497
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		452,167	177,498
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Born Again 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 small companies' regime.

**Approved by the board on 26 March 2026 and signed on its behalf by:**

**Brid Gardiner**  
Director

# Born Again Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Born Again Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 691991. The registered office of the company is Cregaclare, Ardrahan, Co. Galway 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 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of goods 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, 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:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	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.

#### 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.

#### 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.

#### 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 Balance Sheet date.

#### Ordinary share capital

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

## Born Again Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>22,258</b>	19,752
	<u><u>          </u></u>	<u><u>          </u></u>
 <b>4. Employees</b>		
The average monthly number of employees, including director, during the financial year was 4, (2024 - 0).		
	<b>2025</b>	2024
	<b>Number</b>	Number
General	<b>4</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>
 <b>5. Tangible assets</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>
	€	€
<b>Cost</b>		<b>Total</b>
At 1 May 2024	32,602	78,384
Additions	20,044	-
	<u>          </u>	<u>          </u>
At 30 April 2025	52,646	78,384
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 May 2024	4,075	15,677
Charge for the financial year	6,581	15,677
	<u>          </u>	<u>          </u>
At 30 April 2025	10,656	31,354
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 30 April 2025	<b>41,990</b>	<b>47,030</b>
	<u><u>          </u></u>	<u><u>          </u></u>
At 30 April 2024	28,527	62,707
	<u><u>          </u></u>	<u><u>          </u></u>
 <b>6. Debtors</b>	<b>2025</b>	2024
	€	€
Taxation	<b>13,582</b>	23,282
Called up share capital not paid	<b>1</b>	1
	<u>          </u>	<u>          </u>
	<b>13,583</b>	23,283
	<u><u>          </u></u>	<u><u>          </u></u>
 <b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade creditors	-	8,085
Taxation	<b>45,661</b>	28,296
Director's current account (Note 10)	-	241
Accruals	<b>3,520</b>	2,270
	<u>          </u>	<u>          </u>
	<b>49,181</b>	38,892
	<u><u>          </u></u>	<u><u>          </u></u>

**Born Again Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**8. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 May 2024	<b>177,497</b>	-
Profit for the financial year	<b>274,669</b>	177,497
	<u>          </u>	<u>          </u>
At 30 April 2025	<b>452,166</b>	177,497
	<u>          </u>	<u>          </u>

**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 April 2025.

**10. Director's remuneration and transactions**

	<b>2025</b>	2024
	€	€
Remuneration	<b>46,800</b>	-
	<u>          </u>	<u>          </u>

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Brid Gardiner	-	241
	<u>          </u>	<u>          </u>

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 26 March 2026.