

Company registration number: 674780

Baker Street Developments Limited
Unaudited abridged financial statements
for the financial year ended 28 January 2026

Baker Street Developments Limited

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Baker Street Developments Limited

Balance sheet As at 28 January 2026

	Note	2026 €	€	2025 €	€
Current assets					
Cash at bank and in hand		100		100	
		<u>100</u>		<u>100</u>	
Net current assets			100		100
Total assets less current liabilities			<u>100</u>		<u>100</u>
Net assets			<u>100</u>		<u>100</u>
Capital and reserves					
Called up share capital presented as equity			100		100
Shareholders funds			<u>100</u>		<u>100</u>

These 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'.

I, as director of Baker Street Developments Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 20 March 2026 and signed by:

Gillian Pidgeon
Director

The notes on pages 2 to 3 form part of these abridged financial statements.

Baker Street Developments Limited

Notes to the abridged financial statements Financial year ended 28 January 2026

1. General information

The financial statements comprising of the Statement of Income and Retained Earnings, The Balance Sheet and the related notes constitute the individual financial statements of Baker Street Developments Limited for the financial period ended 28 January 2026.

Baker Street Developments Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in (CRO number 674780).

The address of the registered office is 5 Baker's Road, Gurranebraher, Cork, which is the principal place of business of the company.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), applying Section 1A of that Standard.

3. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

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

Currency

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

Financial instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

JUDGEMENTS

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Baker Street Developments Limited

Notes to the abridged financial statements (continued)
Financial year ended 28 January 2026

4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20 March 2026.