

FISHER PROPERTY MANAGEMENT LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Company Number: 399599

FISHER PROPERTY MANAGEMENT LIMITED
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FISHER PROPERTY MANAGEMENT LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

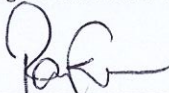
In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Strata Financial, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

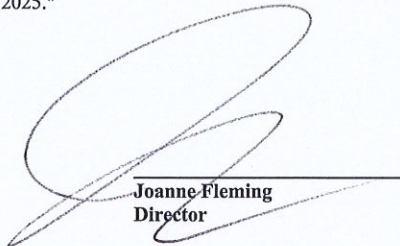
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board



Paul Fisher
Director

16 October 2025



Joanne Fleming
Director

16 October 2025

FISHER PROPERTY MANAGEMENT LIMITED
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	400,000	400,000
Tangible assets	7	23,080	29,349
Fixed Assets		<u>423,080</u>	<u>429,349</u>
Current Assets			
Stocks	8	4,213	-
Debtors	9	481,569	574,267
Cash and cash equivalents		314,192	95,756
		<u>799,974</u>	<u>670,023</u>
Creditors: amounts falling due within one year	10	<u>(697,176)</u>	<u>(574,994)</u>
Net Current Assets		<u>102,798</u>	<u>95,029</u>
Total Assets less Current Liabilities		<u>525,878</u>	<u>524,378</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		525,778	524,278
Equity attributable to owners of the company		<u>525,878</u>	<u>524,378</u>

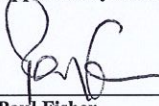
FISHER PROPERTY MANAGEMENT LIMITED
BALANCE SHEET
AS AT 31 MARCH 2025

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.

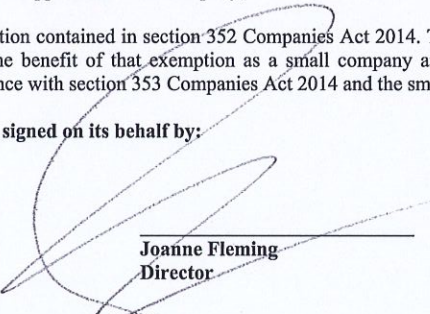
We as Directors of Fisher Property Management Limited, state that -

- (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) we 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 16 October 2025 and signed on its behalf by:



Paul Fisher
Director



Joanne Fleming
Director

FISHER PROPERTY MANAGEMENT LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 31 MARCH 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	440,285	440,385
Profit for the financial year	-	83,993	83,993
At 31 March 2024	100	524,278	524,378
Profit for the financial year	-	1,500	1,500
At 31 March 2025	<u>100</u>	<u>525,778</u>	<u>525,878</u>

FISHER PROPERTY MANAGEMENT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

Fisher Property Management Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 399599. The registered office of the company is Unit 13B Main Street, Ongar Village, Dublin 15, Ireland which is also the principal place of business of the company. The principal activity of the company is that of property management services. 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 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 and services supplied by the company, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. 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
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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. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. If the recoverable amount of the asset is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount.

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect remaining estimated useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of the fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

FISHER PROPERTY MANAGEMENT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price 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.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amounts and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3.	OPERATING PROFIT	2025	2024
		€	€
	Operating profit is stated after charging/(crediting):		
	Depreciation of tangible assets	6,269	6,269
	Government grants received	(867)	-
		<u> </u>	<u> </u>
4.	INTEREST PAYABLE AND SIMILAR EXPENSES	2025	2024
		€	€
	Interest	18,127	23,647
		<u> </u>	<u> </u>

continued

FISHER PROPERTY MANAGEMENT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

5. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 18, (2024 - 18).

6. INTANGIBLE ASSETS

	Goodwill €	Total €
Cost		
At 1 April 2024	400,000	400,000
At 31 March 2025	400,000	400,000
Net book value		
At 31 March 2025	400,000	400,000
At 31 March 2024	400,000	400,000

7. TANGIBLE ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 April 2024	50,159	50,159
At 31 March 2025	50,159	50,159
Depreciation		
At 1 April 2024	20,810	20,810
Charge for the financial year	6,269	6,269
At 31 March 2025	27,079	27,079
Net book value		
At 31 March 2025	23,080	23,080
At 31 March 2024	29,349	29,349

8. STOCKS

	2025 €	2024 €
Work in progress	4,213	-

The replacement cost of stock did not differ significantly from the figures shown.

9. DEBTORS

	2025 €	2024 €
Trade debtors	258,075	347,307
Other debtors	172,892	172,892
Directors' current accounts (Note 14)	45,602	49,068
Prepayments	5,000	5,000
	481,569	574,267

continued

FISHER PROPERTY MANAGEMENT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

10. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Trade creditors	42,862	44,918
Taxation	354,459	484,047
Directors' current accounts (Note 14)	-	8,432
Other creditors	243,114	-
Accruals	56,741	37,597
	<u>697,176</u>	<u>574,994</u>
11. INCOME STATEMENT		
	2025	2024
	€	€
At 1 April 2024	524,278	440,285
Profit for the financial year	1,500	83,993
	<u>525,778</u>	<u>524,278</u>
12. FINANCIAL COMMITMENTS		
The company is utilising 3 year operating leases on commercial vehicles.		
13. CAPITAL COMMITMENTS		
The company had no material capital commitments at the financial year-ended 31 March 2025.		
14. DIRECTORS' REMUNERATION AND TRANSACTIONS	2025	2024
	€	€
Directors' remuneration		
Remuneration	320,248	298,511
Pension contributions	12,000	11,000
	<u>332,248</u>	<u>309,511</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Joanne Fleming	-	8,432
	<u>-</u>	<u>8,432</u>
Net balances due (to) the directors:		
	2025	2024
	€	€
Paul Fisher	45,602	49,068
Joanne Fleming	-	(8,432)
	<u>45,602</u>	<u>40,636</u>
15. RELATED PARTY TRANSACTIONS		
During the year the company paid rent of €12,684 (2024: €12,684) to Mr Paul Fisher. Mr. Paul Fisher is a director and shareholder of the company.		
16. POST-BALANCE SHEET EVENTS		
There have been no significant events affecting the company since the financial year-end.		

continued

FISHER PROPERTY MANAGEMENT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

17. APPROVAL OF FINANCIAL STATEMENTS

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