

**Company Number: 360285**

**Branford Capital Ltd.**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

**Branford Capital Ltd.**  
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**Branford Capital Ltd.**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 July 2025

	2025	2024
	€	€
Fixed Assets	<b>9,023</b>	9,023
Current assets	<b>19,419</b>	166
Creditors: amounts falling due within one year	<b>(187,018)</b>	(178,333)
<b>Net Current Liabilities</b>	<b>(167,599)</b>	(178,167)
<b>Total Assets less Current Liabilities</b>	<b>(158,576)</b>	(169,144)
Accruals and deferred income	<b>(3,125)</b>	-
<b>Net Liabilities</b>	<b>(161,701)</b>	(169,144)
<b>Capital and Reserves</b>	<b>(161,701)</b>	(169,144)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Branford Capital 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) 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 (as a micro company). 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.

Approved by the Directors and authorised for issue on 03/02/2026 and signed on its behalf by:

  
Emmet Stokes (Feb 3, 2026 13:54:32 GMT)  
**Emmet Stokes**  
 Director

  
Oonagh Stokes (Feb 3, 2026 14:41:03 GMT)  
**Oonagh Stokes**  
 Director

# Branford Capital Ltd.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

Branford Capital Ltd. is a company limited by shares incorporated in Ireland. The registered office of the company is 4 Argyle Square, Morehampton Road, Donnybrook, Dublin 4, D04 HW97, Ireland 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'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. 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value.

#### Cash at bank and in hand

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 Statement of Financial Position 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.

#### 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.

#### Ordinary share capital

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

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### 3. Appropriation of Income Statement

	2025 €	2024 €
Loss brought forward	(169,244)	(168,224)
Profit/(loss) for the financial year	7,443	(1,020)
<b>Loss carried forward</b>	<b>(161,801)</b>	<b>(169,244)</b>

### 4. Post-Balance Sheet Events

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

**Branford Capital Ltd.**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 03/02/2026.

**Branford Capital Ltd.**  
**EXTRACT FROM DIRECTORS' REPORT**

for the financial year ended 31 July 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 31/07/25</b>	<b>Number Held At 01/08/24</b>
Emmet Stokes	Ordinary Shares	<b>20</b>	20
Oonagh Stokes	Ordinary Shares	<b>10</b>	10
		<b>30</b>	30

There were no changes in shareholdings between 31 July 2025 and the date of signing the financial statements.