

A & J Merrow Limited

Company Number: 675396

**Abridged Unaudited Financial Statements
for the year ended 31 December 2025**

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Statement of Financial Position

	2025 €	2024 €
<u>Fixed Assets</u>		
Investment Properties	<u>473,588</u>	<u>473,588</u>
<u>Current assets</u>		
Cash at Bank and in hand	<u>251,518</u>	<u>239,761</u>
Creditors: amounts due within 1 year	<u>(33,885)</u>	<u>(93,980)</u>
<u>Net Current Assets</u>	<u>217,633</u>	<u>145,781</u>
Creditors: amounts due after 1 year	<u>(620,693)</u>	<u>(551,281)</u>
<u>Net Assets</u>	<u>70,528</u>	<u>68,088</u>
<u>Capital and Reserves</u>		
Called up share capital	100	100
Opening Equity	67,988	(102)
Profit and loss account	2,440	68,090
<u>Equity Shareholders Funds</u>	<u>70,528</u>	<u>68,088</u>

The financial statements have been prepared in accordance with the micro companies' regime.

We as Directors of A&J Merrow 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 micro companies' regime.

Approved by the board on 25 March 2026 and signed on its behalf by:

John Bengtsson
John Bengtsson
Director

Ann Bengtsson
Ann Bengtsson
Director

Notes to the Financial Statements

1 General Information Company information

A&J Merrow is a limited company domiciled and incorporated in Ireland with a company number of 675396
The registered office is at Lemonfield, Oughterard, Co.Galway

2 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 year ended 30 June 2022 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 represents the rental fees charged by the company to the tenants.

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.

Notes to the Financial Statements (cont'd)

	2025 €	2024 €
3 Operating Profit		
Operating Profit	<u>2,789</u>	<u>96,987</u>
4 Taxation on Ordinary Activities		
Corporation Tax	(349)	(1,727)
CGT	<u>-</u>	<u>(27,213)</u>
	<u>(349)</u>	<u>(28,940)</u>
5 Employees and Directors remuneration		
The average numbers of persons employed by the company (including executive directors) during the year were:	<u>1</u>	<u>1</u>
6 Investment Properties		
Three Properties	473,588	473,588
Net Book Values	<u>473,588</u>	<u>473,588</u>
7 Creditors: amounts falling due within one year.		
Trade Creditors/accruals	(349)	(1,770)
Directors Loans	<u>(33,536)</u>	<u>(63,270)</u>
	<u>(33,885)</u>	<u>(65,039)</u>
8 Creditors: amounts falling due after one year.		
Directors Loans	<u>(620,693)</u>	<u>(553,050)</u>

9 Ultimate controlling party

The Director/Secretary, John Bengtsson
holds 100% of the ordinary share capital of the company.

10 Approval of financial statements

The financial statements were approved by the the board of directors on 25 March 2026.