

Registration number 770844

B&W Padel Co Limited

Abridged accounts

for the period ended 31st July 2025

B&W Padel Co Limited

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B&W Padel Co Limited

Directors and other information

Directors	Bryan Fitzpatrick Wayne Doyle
Secretary	Bryan Fitzpatrick
Company number	770844
Registered office	35 Millstead Blanchardstown Dublin 15
Accountants	J C Walshe & Co Chartered accountants 4 The Market Yard Enfield Co. Meath

B&W Padel Co Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the period and their interests in the company are as stated below:

	Ordinary shares	
	31/07/25	Date of appointment
Bryan Fitzpatrick	50	50
Wayne Doyle	50	50
Company secretary		
Bryan Fitzpatrick	50	50

The original report was approved by the board on 2 April 2026 and signed on its behalf by Bryan Fitzpatrick and Wayne Doyle.

B&W Padel Co Limited

Directors' Responsibilities Statement

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

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 and enable the financial statements to be audited. 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 as set out on pages 4 to 6 :

- 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 J C Walshe & Co, Chartered Accountant, all the company's accounting records and provided all the information, books or 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 period ended 31st July 2025.

On behalf of the board

Bryan Fitzpatrick
Director

Wayne Doyle
Director

Date: 2nd April 2026

B&W Padel Co Limited

**Abridged balance sheet
as at 31 July 2025**

Notes	31 July 2025	
	€	€
Current assets		
Cash at bank and in hand	100	
	100	
Net current assets		100
Total assets less current liabilities		100
Net assets		100
Capital and reserves		
Called up share capital		100
Equity shareholders' funds		100

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

On behalf of the board

.....
Bryan Fitzpatrick
Director

.....
Wayne Doyle
Director

Date: 2 April 2026

B&W Padel Co Limited
Notes to the abridged financial statements
for the period ended 31 July 2025

1. Accounting Policies

The significant accounting policies adopted by the Company and applied consistently are as follows:

1.1. Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland and the Companies Act 2014.

1.2. Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying 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, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Employees

There were no employees during the period apart from the directors.

B&W Padel Co Limited
Notes to the abridged financial statements
for the period ended 31 July 2025

..... continued

3. Share capital

	2025
	€
Authorised equity	
100,000 Ordinary shares of €1 each	100,000
	<u> </u>
Allotted, called up and fully paid share capital	
100 Ordinary shares of €1 each	100
	<u> </u>
 Allotted and called up share capital	
Amounts presented in equity	
100 Ordinary shares of €1 each	100
	<u> </u>

4. Accounting periods

The current accounts are for a 11 month period ending 31 July 2025.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 2 April 2026.