

Company Number: 528367

Campion Property Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Campion Property Ltd
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Campion Property Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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.

Signed on behalf of the board

Tadhg Campion
Director

19 March 2026

Aine O'Driscoll
Director

19 March 2026

Campion Property Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	28,971	33,944
Current Assets			
Debtors	7	38,899	69,193
Cash and cash equivalents		169,382	183,088
Client bank balances		251,609	208,680
		459,890	460,961
Creditors: amounts falling due within one year	8	(314,611)	(264,759)
Net Current Assets		145,279	196,202
Total Assets less Current Liabilities		174,250	230,146
Capital and Reserves			
Called up share capital presented as equity	10	100	100
Retained earnings		174,150	230,046
Equity attributable to owners of the company		174,250	230,146

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 Campion Property 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. 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 19 March 2026 and signed on its behalf by:

Tadhg Campion
Director

Aine O'Driscoll
Director

Campion Property Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	185,518	185,618
Profit for the financial year	-	44,528	44,528
At 30 June 2024	100	230,046	230,146
Loss for the financial year	-	(55,896)	(55,896)
At 30 June 2025	100	174,150	174,250

Campion Property Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Campion Property Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is which is also the principal place of business of the company. The principal activity of the company is auctioneering, valuation and property consultancy. 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 year ended 30 June 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 supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. 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:

Motor vehicles	-	12.5% Straight line
Computer equipment	-	20% Straight line

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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value 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.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Campion Property Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Taxation and deferred 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

4. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	7,490	6,987
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Directors	1	1
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

Campion Property Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Tangible assets

	Motor vehicles	Computer equipment	Total
	€	€	€
Cost			
At 1 July 2024	58,526	3,618	62,144
Additions	-	2,517	2,517
At 30 June 2025	<u>58,526</u>	<u>6,135</u>	<u>64,661</u>
Depreciation			
At 1 July 2024	25,911	2,289	28,200
Charge for the financial year	6,523	967	7,490
At 30 June 2025	<u>32,434</u>	<u>3,256</u>	<u>35,690</u>
Net book value			
At 30 June 2025	<u>26,092</u>	<u>2,879</u>	<u>28,971</u>
At 30 June 2024	<u>32,615</u>	<u>1,329</u>	<u>33,944</u>

7. Debtors

	2025 €	2024 €
Trade debtors	24,370	37,122
Amounts owed by connected parties (Note 14)	1,815	27,342
Deferred tax asset	12,714	4,729
	<u>38,899</u>	<u>69,193</u>

8. Creditors

Amounts falling due within one year	2025 €	2024 €
Client creditor balances	251,609	208,680
Trade creditors	3,130	9,402
Amounts owed to connected parties (Note 14)	384	-
Taxation	55,875	42,295
Directors' current accounts (Note 13)	112	881
Accruals	3,501	3,501
	<u>314,611</u>	<u>264,759</u>

9. Taxation

	2025 €	2024 €
Creditors:		
VAT	10,133	8,569
PAYE	45,742	33,726
	<u>55,875</u>	<u>42,295</u>

Campion Property Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>	<u>100</u>

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

Name	Class of Shares	Number Held	
		At 30/06/25	01/07/24
Tadhg Campion	Ordinary Shares Class 1	<u>100</u>	<u>100</u>

11. Income Statement

	2025	2024
	€	€
At 1 July 2024	<u>230,046</u>	185,518
(Loss)/profit for the financial year	<u>(55,896)</u>	44,528
At 30 June 2025	<u>174,150</u>	<u>230,046</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	<u>85,000</u>	<u>60,000</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Tadhg Campion	<u>112</u>	<u>881</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

14. Related party transactions

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
CPFM Ltd	-	(25,532)	25,532	7,935
Pavilion House Ltd	1,815	5	1,810	1,809
	<u>1,815</u>	<u>(25,527)</u>	<u>27,342</u>	

The following amounts are due to other connected parties:

	2025 €	2024 €
CPFM Ltd	<u>384</u>	<u>-</u>

Net balances with other connected parties:

	2025 €	2024 €
CPFM Ltd	(384)	25,532
Pavilion House Ltd	1,815	1,810
	<u>1,431</u>	<u>27,342</u>

CPFM Ltd is a connected party in that there are common directors in both companies and both companies are controlled by Tadhg Campion.

Pavilion House Ltd is a connected company in that there are common directors in both companies.

At the year end CPFM Ltd owed €7,251 (2022: €7,935) and Pavilion House Ltd owed €1,809 (2022: €1,028).

15. Controlling interest

Tadhg Campion is regarded as the ultimate beneficial owner and retains a controlling interest in the company.

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 March 2026.