

BRAMOWAN LIMITED T/A PROPERTY MARKETING IRELAND

**Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025**

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Contents

Company Information	2
Balance Sheet	3
Notes to the Financial Statements	4

BRAMOWAN LIMITED T/A PROPERTY MARKETING IRELAND

COMPANY INFORMATION
for the financial year ended 30 April 2025

DIRECTORS

Rebekah Holmes
Nevan Riley

SECRETARY

Nevan Riley

REGISTERED OFFICE

The Hatch Lab
M11 Business Campus
Gorey
Wexford
Ireland

COMPANY NUMBER

741696

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS

Bank Of Ireland
Gorey
Co Wexford
Ireland

BRAMOWAN LIMITED T/A PROPERTY MARKETING IRELAND**BALANCE SHEET****As at 30 April 2025**

	30.04.2025	30.04.2024
	€	€
Fixed assets	552	1,105
Current assets	203,883	71,713
Creditors: amounts falling due within one year	(59,146)	(31,788)
Net current assets	144,737	39,925
Total assets less current liabilities	145,289	41,030
Accruals and deferred income	(2,862)	(4,473)
Net assets	142,427	36,557
Capital and reserves	142,427	36,557

We, as directors of Bramowan Limited t/a Property Marketing Ireland, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

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

The financial statements of Bramowan Limited t/a Property Marketing Ireland (registered number: 741696) were approved and authorised for issue by the Board of Directors on 22 January 2026 and were signed on its behalf by:

Rebekah Holmes
Director

Nevan Riley
Director

BRAMOWAN LIMITED T/A PROPERTY MARKETING IRELAND

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Bramowan Limited t/a Property Marketing Ireland (registered number 741696) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is The Hatch Lab, M11 Business Campus, Gorey, Wexford, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Bramowan Limited t/a Property Marketing Ireland is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is recognised at the Invoice value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The Invoice value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Employee benefits

Defined contribution schemes

The company operates a defined contribution scheme. However, none of the employees have signed up for the scheme.

BRAMOWAN LIMITED T/A PROPERTY MARKETING IRELAND
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 April 2025

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Computer equipment	3 years straight line
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Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

BRAMOWAN LIMITED T/A PROPERTY MARKETING IRELAND
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 April 2025

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

Ordinary share capital

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

2. Appropriation of profit and loss

	Profit and loss account
	€
At 01 May 2023	-
Profit for the financial year	36,457
Total comprehensive income	<u>36,457</u>
At 30 April 2024	<u>36,457</u>
At 01 May 2024	36,457
Profit for the financial year	105,870
Total comprehensive income	<u>105,870</u>
At 30 April 2025	<u>142,327</u>