Company registration number: 764609

Tristate Property Ltd

Unaudited abridged financial statements

for the financial period ended 30 April 2025

Tristate Property Ltd

Contents

Tristate Property Ltd

Directors and other information

Directors	Aidan Conlon Sean Rowlette
Company number	764609
Registered office	C/O Sean Rowlette Croagh Dromore West Sligo
Business address	C/O Sean Rowlette Croagh Dromore West Sligo
Accountants	Arkins & Company Limited Unit 15 Galway Technology Park Parkmore Galway
Bankers	Bank of Ireland Stephen Street Sligo

Tristate Property Ltd

Chartered Accountants' Report to the board of directors on the Unaudited abridged financial statements of Tristate Property Ltd

In accordance with the engagement letter dated 16 May 2025, without carrying out an audit, the financial statements of the company which comprise the profit & loss account, balance sheet and related notes, including a summary of the significant accounting policies set out in Note 3, from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

Respective Responsibilities of Directors and Accountants

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and it's profit or loss for the period then ended have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basic, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responability to compile the financial statements of Tristate Property Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

As a firm regulated by Chartered Accountants Ireland pur work will be carried out in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements (ISRS 4410). In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

You have acknowledged on the balance sheet for the period ended 30th April 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of the period and its profit or loss for such a period under the Companies Act 2014. You consider that the company is exempt from statuory requirement for an audit for the period.

Arkins & Company Ltd.

Arkins & Company Limited
Charted Accountants
Unit 15
Galway Technology Park
Parkmore
Galway

14 January 2026

Tristate Property Ltd

Balance sheet
As at 30 April 2025

	30/04/25
	€
Current assets	257,121
Creditors: amounts falling due within one year	(31,782)
Net current assets	225,339
Total assets less current liabilities	225,339
Accruals and deferred income	(2,768)
Net assets	222,571
Capital and reserves	222,571

We, as directors of Tristate 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

(b)the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;

(c)the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company;and

(e)the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement applicable to the Micro entities Regime.'

These financial statements were approved by the Directors of the company on 14/01/2026 and were authorised for issue on 14/01/2026. They were signed on its behalf by:

Aidan Conlon

Aidan Conlon
Director

Sean Rowlette

Sean Rowlette
Director

Tristate Property Ltd

Notes to the abridged financial statements
Financial period ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is C/O Sean Rowlette, Croagh, Dromore West, Sligo.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Financial instruments
A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Trade and Other Debtors
Trade and Other Debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate with the exception of public benefit concessionary loans. Subsequently they are measured at amortised cost less any provision for impairment.

Cash and Cash Equivalents
Cash and Cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and Other Creditors
Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non- current liabilities. Trade payable are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

4. Appropriations of profit and loss account

	30/04/25
	€
At the start of the financial period	-
Profit for the financial period	222,471
At the end of the financial period	222,471

5. Debtors

	30/04/25
	€
Other debtors	160,828

6. Creditors: amounts falling due within one year

	30/04/25
	€
Tax and social insurance:	
Corporation tax	31,782
Accruals	2,768
	34,550

7. Reserves

	Called-Up Share Capital	Income Statement	Total
	€	€	€
At 23/05/2024	-	-	-
Issue of Shares	100	-	100
Profit/Loss for the period		191,382	191,382
At 30/04/2025	100	191,382	191,482

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 14 January 2026.