

Company Number: 166569

**Burren Cottages ( Courtmacsherry) Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# **Burren Cottages ( Courtmacsherry) Limited**

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# **Burren Cottages ( Courtmacsherry) Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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**

**Padraig Fleming**  
Director

**Mary Fleming**  
Director

**16 January 2026**

**Burren Cottages ( Courtmacsherry) Limited**  
**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

for the financial year ended 30 April 2025

	2025 €	2024 €
<b>Profit after taxation</b>	<b>29,822</b>	20,956
Total recognised gains for the financial year	<u>29,822</u>	<u>20,956</u>
<b>Total recognised gains since last annual report</b>	<b><u>29,822</u></b>	<b><u>20,956</u></b>

**Note of historical cost profits and losses**

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

**Burren Cottages ( Courtmacsherry) Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>832,185</u>	<u>824,990</u>
<b>Current Assets</b>			
Debtors	7	24,406	24,406
Cash at bank and in hand		<u>116,255</u>	<u>88,090</u>
		<u>140,661</u>	<u>112,496</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(228,889)</u>	<u>(223,351)</u>
<b>Net Current Liabilities</b>		<u>(88,228)</u>	<u>(110,855)</u>
<b>Total Assets less Current Liabilities</b>		<u>743,957</u>	<u>714,135</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	10	3	3
Retained earnings	11	<u>743,954</u>	<u>714,132</u>
<b>Shareholders' Funds</b>		<u>743,957</u>	<u>714,135</u>

We as Directors of Burren Cottages ( Courtmacsherry) 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 16 January 2026 and signed on its behalf by:**

**Padraig Fleming**  
**Director**

**Mary Fleming**  
**Director**

# Burren Cottages ( Courtmacsherry) Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Burren Cottages ( Courtmacsherry) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 166569. The registered office of the company is Main Street,, Courtmacsherry,, Co. Cork. which is also the principal place of business of the company. 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 financial year ended 30 April 2025 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 comprises the invoice value of rents received by the company.

#### 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:

Land and buildings freehold	-	
Fixtures fittings and equipment	-	12.5% Reducing Balance
Plant and machinery	-	12.5% Reducing Balance

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.

#### 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.

## Burren Cottages ( Courtmacsherry) Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Ordinary share capital

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

Padraig Fleming owns 1 Ordinary Share

Mary Fleming owns 1 Ordinary Share

### 3. Turnover

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
<b>By Category:</b>		
Rental income	92,908	84,235
	<u>92,908</u>	<u>84,235</u>

Paragraphs on 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 the letting of Residential units.

### 4. Operating profit

	2025 €	2024 €
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	1,153	1,318
	<u>1,153</u>	<u>1,318</u>

### 5. Employees

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

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

### 6. Tangible assets

	Land and buildings freehold €	Fixtures fittings and equipment €	Plant and machinery €	Total €
<b>Cost</b>				
At 1 May 2024	815,765	126,100	21,574	963,439
Additions	8,348	-	-	8,348
At 30 April 2025	<u>824,113</u>	<u>126,100</u>	<u>21,574</u>	<u>971,787</u>
<b>Depreciation</b>				
At 1 May 2024	-	122,163	16,286	138,449
Charge for the financial year	-	492	661	1,153
At 30 April 2025	<u>-</u>	<u>122,655</u>	<u>16,947</u>	<u>139,602</u>
<b>Net book value</b>				
At 30 April 2025	<u>824,113</u>	<u>3,445</u>	<u>4,627</u>	<u>832,185</u>
At 30 April 2024	<u>815,765</u>	<u>3,937</u>	<u>5,288</u>	<u>824,990</u>



**Burren Cottages ( Courtmacsherry) Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

**13. Related party transactions**

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

<b>Balance 2025 €</b>	<b>Movement in year €</b>	<b>Balance 2024 €</b>	<b>Maximum in year €</b>
<b>24,406</b>	-	24,406	-

**14. Post-Balance Sheet Events**

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 16 January 2026.