



Company Number: 774056

Loreto Investments Limited

Abridged Unaudited Financial Statements

**for the financial period from 18 October 2024 (date of incorporation) to 30 June
2025**

Loreto Investments Limited

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Loreto Investments Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 18 October 2024 (date of incorporation) to 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 18 October 2024 (date of incorporation) to 30 June 2025."

Signed on behalf of the board

Darran Woods
Director

30 October 2025

Loreto Investments Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	Jun 25 €
Non-Current Assets		
Tangible assets	7	3,727
Current Assets		
Debtors	8	12,890
Cash at bank and in hand		28,621
		<u>41,511</u>
Creditors: amounts falling due within one year	9	(31,864)
		<u>9,647</u>
Net Current Assets		9,647
Total Assets less Current Liabilities		13,374
Creditors:		
amounts falling due after more than one year	10	(11,736)
		<u>1,638</u>
Net Assets		1,638
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	11	1,538
		<u>1,638</u>
Shareholders' Funds		1,638

I as Director of Loreto Investments 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) I 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 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 30 October 2025 and signed on its behalf by:

Darran Woods
Director

Loreto Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 October 2024 (date of incorporation) to 30 June 2025

1. General Information

Loreto Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 774056. The registered office of the company is 24 Loreto Row, Rathfarnham, Dublin 14, D14 YT52 which is also the principal place of business of the company.

Currency

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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 June 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Revenue

Revenue comprises the invoice value of services 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:

Equipment	-	3 years
Fixtures and fittings	-	5 years

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Loreto Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 October 2024 (date of incorporation) to 30 June 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 8 month 13 days period from 18 October 2024 (date of incorporation) to 30 June 2025.

4. Operating profit

Jun 25

€

Operating profit is stated after charging:

Depreciation of tangible assets

627

5. Interest payable and similar expenses

Jun 25

€

Interest

548

6. Employees

The average monthly number of employees, including the director, during the financial period was 1.

7. Tangible assets

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 18 October 2024	-	-	-
Additions	4,316	38	4,354
At 30 June 2025	4,316	38	4,354
Depreciation			
At 18 October 2024	-	-	-
Charge for the financial period	623	4	627
At 30 June 2025	623	4	627
Net book value			
At 30 June 2025	3,693	34	3,727

8. Debtors

Jun 25

€

Trade debtors

5,409

Other debtors

2,783

Prepayments

4,698

12,890

Loreto Investments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 18 October 2024 (date of incorporation) to 30 June 2025

9.	Creditors	Jun 25
	Amounts falling due within one year	€
	Amounts owed to credit institutions	6,812
	Trade creditors	9,483
	Taxation	5,646
	Director's current account	9,923
		<u>31,864</u>
		<u><u>31,864</u></u>
10.	Creditors	Jun 25
	Amounts falling due after more than one year	€
	Bank loan	11,736
		<u>11,736</u>
		<u><u>11,736</u></u>
	Loans	
	Repayable in one year or less, or on demand	6,812
	Repayable between one and two years	7,277
	Repayable between two and five years	4,459
		<u>18,548</u>
		<u><u>18,548</u></u>
11.	Income Statement	
		Jun 25
		€
	At 18 October 2024	-
	Profit for the financial period	1,538
		<u>1,538</u>
	At 30 June 2025	<u>1,538</u>
		<u><u>1,538</u></u>