

Manresa Enterprises Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Manresa Enterprises Limited

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Manresa Enterprises Limited
DIRECTOR AND OTHER INFORMATION

Director	Ita Gibney
Company Secretary	Kieran O'Brien
Company Number	608468
Registered Office and Business Address	13 Classon House Dundrum Business Park Dundrum, Dublin 14, D14 W9Y3 Ireland
Accountants	MBSL Limited 13 Classon House Dundrum Business Park Dundrum, Dublin 14, D14 W9Y3

Manresa Enterprises Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 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 year. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is 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 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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 Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that she 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 she 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 her knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 September 2025."

Signed on behalf of the board

Ita Gibney
Director

30 October 2025

Manresa Enterprises Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	5	<u>1</u>	<u>1</u>
Current Assets			
Debtors	6	740,440	1,190,132
Cash and cash equivalents		1,323,720	858,723
		<u>2,064,160</u>	<u>2,048,855</u>
Creditors: amounts falling due within one year	7	<u>(1,255)</u>	<u>(947)</u>
Net Current Assets		<u>2,062,905</u>	<u>2,047,908</u>
Total Assets less Current Liabilities		<u>2,062,906</u>	<u>2,047,909</u>
Capital and Reserves			
Called up share capital presented as equity		55	55
Share premium account	8	2,160,000	2,160,000
Retained earnings		(97,149)	(112,146)
Shareholders' Funds		<u>2,062,906</u>	<u>2,047,909</u>

I as Director of Manresa Enterprises 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 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 30 October 2025 and signed on its behalf by:

Ita Gibney
Director

Manresa Enterprises Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 October 2023	55	2,160,000	455,301	2,615,356
Loss for the financial year	-	-	(567,447)	(567,447)
At 30 September 2024	55	2,160,000	(112,146)	2,047,909
Profit for the financial year	-	-	14,997	14,997
At 30 September 2025	55	2,160,000	(97,149)	2,062,906

Manresa Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Manresa Enterprises Limited is a company limited by shares incorporated in Ireland.

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 year ended 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical. 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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

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.

Ordinary share capital

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

3. Income from investments

	2025	2024
	€	€
Investment income	-	270,000
Profit/(loss) on disposal of investments	-	(781,599)
	<u>-</u>	<u>(511,599)</u>

Manresa Enterprises Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

4. Tax on profit/(loss)	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 4 (b))	<u>5,625</u>	<u>-</u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025 €	2024 €
Loss taxable at 12.50%	(1,878)	(567,447)
Profit taxable at 25%	22,500	-
Profit/(loss) before tax	<u>20,622</u>	<u>(567,447)</u>
Profit/(loss) before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	(235)	(70,931)
Profit before tax multiplied by 25%	<u>5,625</u>	<u>-</u>
	5,390	(70,931)
Effects of:		
Capital Losses	-	104,681
Franked Investment Income	-	(33,750)
Losses carried forward	235	-
Total tax charge for the financial year (Note 4 (a))	<u>5,625</u>	<u>-</u>

5. Investments	Subsidiary undertakings shares
Investments	€
Cost	
At 30 September 2025	<u>1</u>
Net book value	
At 30 September 2025	<u>1</u>
At 30 September 2024	<u>1</u>

The investment disposal in the prior year resulted in a capital loss of €781,599.

Manresa Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

6. Debtors	2025	2024	
	€	€	
Amounts owed by connected parties (Note 10)	38,500	-	
Taxation	1,800	-	
Prepayments	140	132	
Loan Notes Due	700,000	1,190,000	
	740,440	1,190,132	
7. Creditors	2025	2024	
Amounts falling due within one year	€	€	
Accruals	1,255	947	
8. Income Statement			
	Share premium account	Profit and loss account	Total
	€	€	€
At 1 October 2024	2,160,000	(112,146)	2,047,854
Profit/(loss) for the financial year	-	14,997	14,997
At 30 September 2025	2,160,000	(97,149)	2,062,851

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2018.

9. Capital commitments

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

10. 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:

Balance 2025	Movement in year	Balance 2024	Maximum in year
€	€	€	€
38,500	38,500	-	38,500

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 30 October 2025.