

Lothsdale Investments Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Lothsdale Investments Limited

CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 7

Lothsdale Investments Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Signed on behalf of the board

Enda Buckley
Director

5 February 2026

Lothsdale Investments Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	31,839	13,650
Cash and cash equivalents		81,574	190,839
		<u>113,413</u>	<u>204,489</u>
Creditors: amounts falling due within one year	5	(68,375)	(77,614)
		<u>45,038</u>	<u>126,875</u>
Net Current Assets		45,038	126,875
		<u>45,038</u>	<u>126,875</u>
Total Assets less Current Liabilities		45,038	126,875
		<u>45,038</u>	<u>126,875</u>
Capital and Reserves			
Called up share capital presented as equity		3,000	3,000
Retained earnings		42,038	123,875
		<u>45,038</u>	<u>126,875</u>
Equity attributable to owners of the company		45,038	126,875
		<u>45,038</u>	<u>126,875</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Lothsdale 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 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 5 February 2026 and signed on its behalf by:

Enda Buckley
Director

Lothsdale Investments Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	3,000	127,618	130,618
Loss for the financial year	-	(3,743)	(3,743)
At 31 March 2024	3,000	123,875	126,875
Loss for the financial year	-	(81,837)	(81,837)
At 31 March 2025	3,000	42,038	45,038

Lothsdale Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Lothsdale Investments Limited is a company limited by shares incorporated in Ireland. 9 Seville Place,, Dublin 1 is the registered office, which is also the principal place of business of the company. . The principal activity of the company is the purchase and realisation of debt receivables. 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 year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

Turnover represents the value of debts recovered.

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

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balancesheet date.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 1).

	2025 Number	2024 Number
Management and Administration	<u>2</u>	<u>1</u>

4. Debtors

	2025 €	2024 €
Accrued income	<u>31,839</u>	<u>13,650</u>

Lothsdale Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

5. Creditors	2025	2024
Amounts falling due within one year	€	€
Accruals	<u>68,375</u>	<u>77,614</u>
6. Income Statement		
	2025	2024
	€	€
At 1 April 2024	123,875	127,618
Loss for the financial year	(81,837)	(3,743)
At 31 March 2025	<u>42,038</u>	<u>123,875</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

8. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year end which would require adjustment to or disclosure in the financial statements.

9. Related Party Transactions

During the year, entities controlled by the director and shareholders were paid amounts for legal and professional services provided as follows:

Des Hanrahan T/A DHFS - €13,095

Enda Buckley T/A DMCS - €NIL

Arcatura Limited (Enda Buckley) - €NIL

H.J. Ward & Co (Hugh Ward) - €38,215

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 5 February 2026.