

Company registration number: 624127

Crazyladies Unlimited Company
Unaudited abridged financial statements
for the financial year ended 30 April 2025

Crazyladies Unlimited Company

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Crazyladies Unlimited Company

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

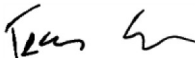
The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have 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 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 and then apply them consistently;
- make judgments 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.



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Tracey Ecock
Director



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Marcella Duffy
Director

15 January 2026

Crazyladies Unlimited Company

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Crazyladies Unlimited Company**

In accordance with the engagement letter dated 10 January 2023, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes 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.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

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.

Moran and Partners

Moran and Partners
Chartered Certified Accountants

30 Upper Drumcondra Road
Drumcondra
Dublin 9

15 January 2026

Crazyladies Unlimited Company

**Balance sheet
As at 30 April 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	8	-		159	
Financial assets	9	1,428,868		1,436,176	
			1,428,868		1,436,335
Current assets					
Debtors	10	948,441		948,441	
Cash at bank and in hand		395,278		444,949	
		1,343,719		1,393,390	
Creditors: amounts falling due within one year					
	12	(8,331)		(18,598)	
Net current assets					
			1,335,388		1,374,792
Total assets less current liabilities					
			2,764,256		2,811,127
Creditors: amounts falling due after more than one year					
	13	(2,936,096)		(2,936,096)	
Net liabilities					
			(171,840)		(124,969)
Capital and reserves					
Called up share capital presented as equity	14		100		100
Profit and loss account	15		(171,940)		(125,069)
Shareholders deficit					
			(171,840)		(124,969)

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

The notes on pages 5 to 11 form part of these abridged financial statements.

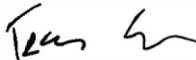
Crazyladies Unlimited Company

**Balance sheet (continued)
As at 30 April 2025**

We, as directors of Crazyladies Unlimited Company state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 15 January 2026 and signed on behalf of the board by:



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Tracey Ecock
Director



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Marcella Duffy
Director

The notes on pages 5 to 11 form part of these abridged financial statements.

Crazyladies Unlimited Company

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

1. General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 7 Clairville Lodge, Streamstown Lane, Streamstown, Malahide, Co. Dublin.

2. Statement of compliance

These financial statements have been prepared in compliance with the Companies Act 2014 and FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with historical cost convention and 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, applying section 1A of that standard.

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

Going concern

At the time of approving the financial statements, the directors have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the profit and loss account 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 the profit and loss account or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current 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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Crazyladies Unlimited Company

Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial assets

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value through profit or loss if the shares are publicly traded or their fair value can otherwise be measured reliably.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

CrazyLadies Unlimited Company

Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

Financial instruments

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value through profit or loss if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	19,357	37,069

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	19,357	37,069

Crazyladies Unlimited Company

**Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025**

6. Loss before tax

Loss is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	159	253
Fair value adjustments to financial assets measured at fair value through profit or loss	7,308	(20,286)
	<u>7,308</u>	<u>(20,286)</u>

7. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(125,069)	(60,005)
Loss for the financial year	(32,191)	(22,913)
Dividends paid	(14,680)	(42,151)
At the end of the financial year	<u>(171,940)</u>	<u>(125,069)</u>

8. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024 and 30 April 2025	<u>1,267</u>	<u>1,267</u>
Depreciation		
At 1 May 2024	1,108	1,108
Charge for the financial year	159	159
At 30 April 2025	<u>1,267</u>	<u>1,267</u>
Carrying amount		
At 30 April 2025	<u>-</u>	<u>-</u>
At 30 April 2024	<u>159</u>	<u>159</u>

Crazyladies Unlimited Company

**Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025**

9. Financial assets

	Financial investments	Total
	€	€
Cost or valuation		
At 1 May 2024	1,436,176	1,436,176
Revaluations	(7,308)	(7,308)
At 30 April 2025	<u>1,428,868</u>	<u>1,428,868</u>

10. Debtors

	2025	2024
	€	€
Other debtors	<u>948,441</u>	<u>948,441</u>

11. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	<u>395,278</u>	<u>444,949</u>

12. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to group undertakings	3,342	3,342
Other creditors including tax and social insurance	356	10,623
Accruals	4,633	4,633
	<u>8,331</u>	<u>18,598</u>

13. Creditors: amounts falling due after more than one year

	2025		2024	
	Number	€	Number	€
Preference shares presented as a liability:				
Preference shares of € 1.00 each	1,874,896	1,874,896	1,874,896	1,874,896
A Preference shares of € 1.00 each	375,200	375,200	375,200	375,200
B Preference shares of € 1.00 each	308,000	308,000	308,000	308,000
C Preference shares of € 1.00 each	378,000	378,000	378,000	378,000
	<u>2,936,096</u>	<u>2,936,096</u>	<u>2,936,096</u>	<u>2,936,096</u>

Crazyladies Unlimited Company

**Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025**

14. Share capital

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares of € 1.00 each	100	100	100	100
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15. Reserves

Profit and loss account

The profit and loss reserve includes all current and prior period retained profits and losses.

16. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	758,753	758,753
At the end of the financial year	<u>758,753</u>	<u>758,753</u>

Disclosure for each director or other person is as follows:

Tracey Ecock

	2025	2024
	€	€
At the start of the financial year	758,753	758,753
At the end of the financial year	<u>758,753</u>	<u>758,753</u>

17. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Amounts due to group companies	-	-	-	3,342
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18. Controlling party

The company regards Tracey Ecock as the ultimate controlling party.

Crazyladies Unlimited Company

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

19. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 15 January 2026.