

PATTON SECURITIES LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

PATTON SECURITIES LIMITED
COMPANY INFORMATION

Directors N Hewson (Resigned 10 August 2025)
M A Flanagan
R M Carroll (Resigned on 20 September 2024)
J Carroll (Appointed 20 September 2024)

Secretary M A Flanagan

Company number 238048

Registered office The Square
Fethard
Co. Tipperary
Ireland
E91 P8H7

PATTON SECURITIES LIMITED

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PATTON SECURITIES LIMITED
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

The directors present their annual report and financial statements for the year ended 30 April 2025.

Principal activities

The principal activity of the company continued to be that of a dormant company.

Results and dividends

The results for the year are set out on page 3.

No ordinary dividends were paid. The directors do not recommend payment of a final dividend.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

N Hewson (Resigned 10 August 2025)
M A Flanagan
R M Carroll (Resigned on 20 September 2024)
J Carroll (Appointed 20 September 2024)

Directors' and secretary's interests

The directors' and secretary's interests in the shares of the company were as stated below:

	1 May 2024	Ordinary of €2 each 30 April 2025
N Hewson	-	-
M A Flanagan	-	-
J Carroll	-	-

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's registered office,


Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

On behalf of the board



J Carroll
Director



M A Flanagan
Director

Date: 24 November 2025

PATTON SECURITIES LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE 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 Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council.

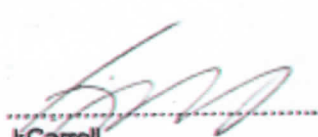
Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

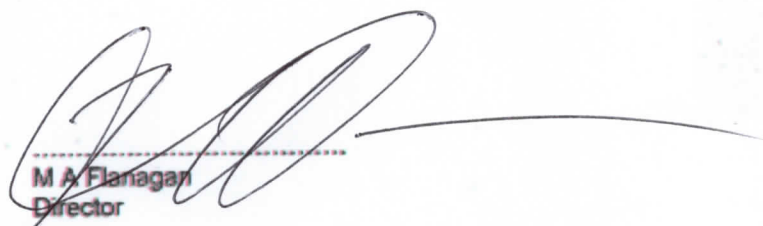
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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.

On behalf of the board on 24 November 2025



J. Carroll
Director



M. A. Flanagan
Director

PATTON SECURITIES LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	2025	2024
	€	€
Profit/(loss) before taxation	(2,000)	(2,000)
Tax on profit	<u>-</u>	<u>-</u>
Profit/(loss) for the financial year	<u>(2,000)</u>	<u>(2,000)</u>

PATTON SECURITIES LIMITED

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025	€	2024	€
Current Assets					
Cash at banks and in hand		4		4	
		<hr/>		<hr/>	
Current Liabilities					
Creditors	4	(4,000)		(2,000)	
		<hr/>		<hr/>	
Net current assets			(3,996)		(1,996)
			<hr/>		<hr/>
Capital and reserves					
Called up share capital presented as equity	3	4		4	
Revenue reserves		(4,000)		(2,000)	
		<hr/>		<hr/>	
			(3,996)		(1,996)
			<hr/>		<hr/>

PATTON SECURITIES LIMITED

BALANCE SHEET

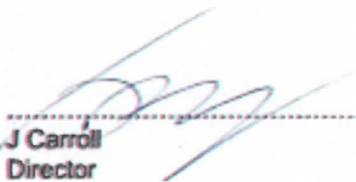
AS AT 30 APRIL 2025

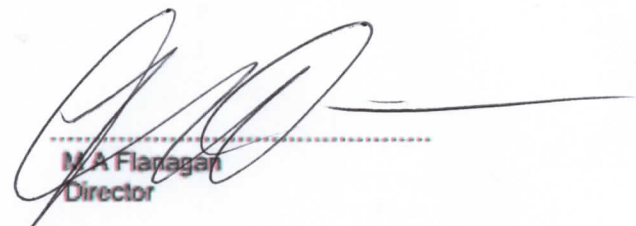
We, as directors of Patton Securities Limited, state that:

- (a) the company is availing itself of the exemption from audit 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:
 - i. 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 year; and
 - ii. to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.
- (e) we have relied on the specified exemption contained in section 352 Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

The financial statements were approved by the board of directors and authorised for issue on 24 November 2025 and are signed on its behalf by


.....
J Carroll
Director


.....
M A Flanagan
Director

PATTON SECURITIES LIMITED

BALANCE SHEET

FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting policies

Company information

Wilton Trustees (Ireland) Limited is a limited company domiciled and incorporated in Ireland. The registered office is The Square, Fethard, Co. Tipperary, Ireland, E91 P8H7 and its company registration number is 238048.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.3 Taxation

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and 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. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	-	-

PATTON SECURITIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

3 Called up share capital

	2025 Number	2024 Number	2025 €	2024 €
Ordinary share capital Authorised equity Issued and fully paid				
Ordinary of €2 each	2	2	4	4
Authorised	<u>2</u>	<u>2</u>	<u>4</u>	<u>4</u>

4 Creditors

Creditors are represented by accrued expenses of €4,000 at the year-end.

5 Approval of financial statements

The directors approved the financial statements on 24 November 2025.