

Company registration number: 559240

Castleb Holdings Limited

**Unaudited abridged financial statements
for the financial year ended 31 March 2025**

Castleb Holdings Limited

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Castleb Holdings Limited

Extract from the directors report in accordance with section 329 of the Companies Act 2014.

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/03/25	At 31/03/24
	Number	Number
Directors:		
Francis Murphy	50	50
Dermot Murphy	50	50
Company secretary:		
Francis Murphy	50	50

Castleb Holdings Limited

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.

Castleb Holdings Limited
Balance sheet
As at 31 March 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets		107,100		107,100	
		107,100		107,100	
Current assets					
Debtors		100		100	
Cash and cash equivalents		137		137	
		237		237	
Creditors: amounts falling due within one year					
		(109,400)		(109,400)	
Net current assets		(109,163)		(109,163)	
Total assets less current liabilities		(2,063)		(2,063)	
Net assets		(2,063)		(2,063)	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and Loss Account		(2,163)		(2,163)	
Shareholders funds		(2,063)		(2,063)	

These 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'.

The notes on pages 5 to 7 form part of these abridged financial statements.

Castleb Holdings Limited
Balance sheet
As at 31 March 2025

We, as directors of Castleb Holdings Limited 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 11 December 2025 and signed on behalf of the board by:

Francis Murphy

Director

Dermot Murphy

Director

The notes on pages 5 to 7 form part of these abridged financial statements.

Castleb Holdings Limited

Notes to the abridged financial statements Financial year ended 31 March 2025

1. Accounting policies and measurement bases

Castleb Holdings Limited is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Investment properties

Investment property whose fair value can be measured reliably without undue cost or effort is measured at fair value recognised in the Profit and Loss Account. Revalued investment properties are not depreciated or amortised, unless the fair value cannot be measured reliably or without undue cost or effort.

Not depreciating or amortising property is a departure from the requirement of Company Law to provide Depreciation on all fixed assets which have a limited useful life. However, these investment properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. If depreciation were to be provided it would be provided at a rate of 4% straight line per annum on the revalued amount.

Trade and other debtors

Trade and other debtors are recognised initially 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 recognised initially at fair value and thereafter stated at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they were stated at cost

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**Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025**

2. Share capital

	2025	2024
	€	€
Authorised share capital		
100,000 Ordinary shares of €1.00 each	100,000	100,000
	<hr/>	<hr/>
Issued, called up and fully paid		
	2025	2024
	€	€
Amounts presented in equity		
100 Ordinary shares of €1.00 each	100	100
	<hr/>	<hr/>

3. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Francis Murphy	54,700	54,700
Dermot Murphy	54,700	54,700
	<hr/>	<hr/>
	109,400	109,400
	<hr/>	<hr/>

Castleb Holdings Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 December 2025