

Company registration number: 694284

Roselawn Barrow Holdings Limited

Unaudited Abridged Financial Statements

for the financial year ended 31st December 2025

Roselawn Barrow Holdings Limited

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Roselawn Barrow Holdings Limited

Directors and other information

Director	Peter Coghlan
Secretary	Denis Coghlan
Company number	694284
Registered office	4 Roselawn Grove Dublin D15 Y16P
Accountants	Gilroy Gannon Stephen Street Sligo Ireland F91 VX73
Bankers	Bank of Ireland Stephen Street Sligo F91 CC89

Roselawn Barrow Holdings Limited

**Statement of changes in equity
Financial year ended 31 December 2025**

	Called up share capital €	Profit and loss account €	Total €
At 1 January 2024	100	338,984	339,084
Outlay	-	(62)	(62)
Profit on investments held	-	49,500	49,500
Impairment of loan	-	(2,600)	(2,600)
Accrual write-off	-	200	200
Dividends receivable	-	134,000	134,000
Dividends payable	-	(40,000)	(40,000)
At 31 December 2024	100	480,022	480,122
Outlay	-	(61)	(61)
Dividends payable	-	(325,000)	(325,000)
At 31 December 2025	100	154,961	155,061

Roselawn Barrow Holdings Limited

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Financial assets	2	100		100	
		<u>100</u>	100	<u>100</u>	100
Current assets					
Debtors	3	10,000		5,000	
Bank		146,961		477,022	
		<u>156,961</u>		<u>482,022</u>	
Creditors: amounts falling due within one year	4	(2,000)		(2,000)	
Net current assets			<u>154,961</u>		480,022
Total assets less current liabilities			<u>155,061</u>		480,122
Net assets			<u><u>155,061</u></u>		<u><u>480,122</u></u>
Capital and reserves					
Called up share capital presented as equity	5	100		100	
Profit and loss account		154,961		480,022	
Shareholders funds		<u>155,061</u>		<u>480,122</u>	

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 8 form part of these abridged financial statements.

Roselawn Barrow Holdings Limited

**Balance sheet (continued)
As at 31 December 2025**

I, as director of Roselawn Barrow 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);
- 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 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 director of the company on ...05/02/2026... and signed by:



Peter Coghlan
Director

The notes on pages 5 to 8 form part of these abridged financial statements.

Roselawn Barrow Holdings Limited

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

1. Accounting policies and measurement bases

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value, if any.

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 ("the Act") 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 for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events, that are believed to be reasonable under the circumstances.

At 31 December 2025 there are no estimates or judgements that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities that should be disclosed.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for impairment. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss through the Statement of Changes in Equity.

Impairment

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss.

Roselawn Barrow Holdings Limited

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

Financial instruments

Called up Share Capital

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

Financial assets

The company held investments in unquoted private limited companies. The investments are measured at cost less impairment, if any.

Bank

Bank consists of funds held in a bank current account.

2. Financial assets

	Unlisted investments	Total
	€	€
Cost		
At 1 January 2025 and 31 December 2025	100	100
Impairment		
At 1 January 2025 and 31 December 2025	-	-
Carrying amount		
At 31 December 2025	100	100
At 31 December 2024	100	100

Unlisted investments

Company name	Country of incorporation	Details of investment	Shares held	Registered office	Principal activity
			%		
Newberri Media Limited	Ireland	100 €1 Ordinary shares	50	Upper Floor, Rea & Sons Premises, Teeling Street, Sligo F91 DV29	Marketing affiliate

In the opinion of the director, the net realisable value of the shares in the unlisted investments was not less than as shown above.

3. Debtors

	2025	2024
	€	€
Amounts owed by related parties (Note 7)	10,000	5,000
	10,000	10,000

Roselawn Barrow Holdings Limited

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

4. Creditors: amounts falling due within one year

	2025		2024
	€		€
Directors current account (Note 6)	900		900
Accruals	1,100		1,100
	2,000		2,000

The director's current account is unsecured, interest free and repayable on demand.

5. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares of € 1.00 each	100,000	100,000	100,000	100,000

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares of € 1.00 each	100	100	100	100

6. Directors transactions

During the financial year the company entered into the following transactions:-

	2025		2024
	€		€
At the start of the financial year	(900)		(900)
At the end of the financial year	(900)		(900)

7. Related party transactions

Newberri Media Limited

During the period the company advanced an additional short-term non-interest bearing loan of €5,000 to Newberri Media Limited, a related party as Peter Coughlan is a director of both companies. The balance owed by Newberri Media Limited as at 31st December 2025 is €10,000 (2024: €5,000).

8. Ethical standards

In common with many other businesses of similar size and nature, the company's accountants, Gilroy Gannon, provide basic tax compliance, assist with the preparation of the financial statements and the submissions to the Companies Registration Office.

Roselawn Barrow Holdings Limited

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

9. Approval of financial statements

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