

Company Number; 668100

Castlemoyne Investments Limited

Abridged Unaudited Financial Statements

For Financial Period 1 January 2024 to 31 December 2024

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Directors and Other Information

| | |
|---|---|
| Directors | Mr Michael Gleeson |
| Company Secretary | Mrs Marian Gleeson |
| Company Number | 668100 |
| Registered Office and Business Address | 130 Castlemoyne Balgriffin Dublin 13 Ireland |
| Accountants | N/A |
| Bankers | N/A |

Director's Responsibilities Statement

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 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 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2024"

On behalf of the board:

Michael Gleeson

Director

Date: 06/09/2025

Castlemoyne Investments Limited

Balance Sheet

as at 31 December 2024

| | Notes | 2024 € | 2023 € |
|--|-------|-----------------------|-----------------------|
| Fixed Assets | | <u>824</u> | <u>4,536</u> |
| Current Assets | | | |
| Cash at Hand or Bank | | 135 | 430 |
| Prepayments and Accrued Income | | 0 | 0 |
| Creditors: amounts falling due within one year | | <u>(6,250)</u> | <u>(7,500)</u> |
| Net Current Assets | | <u>(6,115)</u> | <u>(7,070)</u> |
| Total Assets less Current Liabilities | | (5,291) | (2,534) |
| Accruals and Deferred Income | | 0 | 0 |
| Net (Liabilities)/Assets | | <u><u>(5,291)</u></u> | <u><u>(2,534)</u></u> |
| Capital and Reserves | | <u><u>(5,291)</u></u> | <u><u>(2,534)</u></u> |

I as director of Castlemoyne Investments 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board:

Michael Gleeson

Director

Date: 06/09/2025

Notes to the Abridged Financial Statements

for the financial year ended 31 December 2024

1. General Information

Castlemoyne Investments Limited is a company limited by shares incorporated in Ireland. 130 Castlemoyne, Balgriffin, Dublin 13 is the registered office. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Account Policies

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

Basis of Preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework has been applied in their preparation is the Companies Act 2014 and FRS 105 “The Financial Reporting Standard applicable to the Micro-Entities Regime” issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the “Micro Companies Regime” in accordance with Section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of services supplied by the company.

Tangible Assets and Depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Equipment - 20% straight line

Motor Vehicles – 12.5% straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

During the year the company disposed of certain tangible assets with a net book value of approximately €3,700 for proceeds of approximately €2,750, reflecting their fair market value at the time. The resulting immaterial loss was not claimed for tax purposes.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Creditors falling due within one year at 31 December 2024 amounted to €6,250. These balances consist primarily of non-interest-bearing advances from directors or shareholders. No interest was charged or accrued on director or shareholder balances during the year. No amounts were written off or waived during the period.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date. No corporation tax charge arises for the financial year ended 31 December 2024 due to the absence of taxable profits.

3. Appropriation of Profit and Loss Account

| | 2024 | | 2023 |
|--|----------------|--|----------------|
| | € | | € |
| Surplus/(deficit) brought forward | (2,534) | | 0 |
| Surplus/(deficit) for the financial year | (151) | | (2,534) |
| | | | |
| Surplus/(deficit) carried forward | (2,685) | | (2,534) |

4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

5. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 06 September 2025.