

Trudy James Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 1 June 2025

Trudy James Holdings Limited

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Trudy James Holdings Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 1 June 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 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.

Signed on behalf of the board

Ray Cooke
Director

Niamh Cooke
Director

22 January 2026

Trudy James Holdings Limited

BALANCE SHEET

as at 1 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	347,975	347,975
Investments	7	1,220,429	1,220,429
Fixed Assets		1,568,404	1,568,404
Current Assets			
Debtors	8	56,280	62,232
Cash and cash equivalents		506,519	231,129
		562,799	293,361
Creditors: amounts falling due within one year	9	(21,895)	(58,598)
Net Current Assets		540,904	234,763
Total Assets less Current Liabilities		2,109,308	1,803,167
Capital and Reserves			
Called up share capital presented as equity		2,064,795	1,764,795
Retained earnings		44,513	38,372
Equity attributable to owners of the company		2,109,308	1,803,167

The 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", applying Section 1A of that Standard.

We as Directors of Trudy James Holdings Limited, state that -

(a) the company is availing itself of the exemption 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 the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 22 January 2026 and signed on its behalf by:

Ray Cooke
Director

Niamh Cooke
Director

Trudy James Holdings Limited
STATEMENT OF CHANGES IN EQUITY

as at 1 June 2025

	Called up share capital €	Retained earnings €	Total €
At 2 June 2023	1,764,795	41,939	1,806,734
Profit for the financial year	-	17,128	17,128
Dividends payable	-	(20,695)	(20,695)
At 1 June 2024	1,764,795	38,372	1,803,167
Profit for the financial year	-	26,836	26,836
Dividends payable	-	(20,695)	(20,695)
Proceeds of issue of equity preference shares	300,000	-	300,000
At 1 June 2025	2,064,795	44,513	2,109,308

Trudy James Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 1 June 2025

1. General Information

Trudy James Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 671759. The registered office of the company is 3 Main Street, Clondalkin, Dublin 22., Republic of Ireland. The principal activity of the company is the investment in and the rental of residential and commercial properties. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial year ended 1 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

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:

Land and buildings freehold	-	4% Straight line
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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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

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.

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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits 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.

Trudy James Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 1 June 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Share capital of the company

Ordinary share capital

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

Preference share capital

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
(Profit)/loss on disposal of tangible assets	-	11,431
	<u> </u>	<u> </u>
4. Income from investments	2025	2024
	€	€
Investment income	9,500	9,500
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).		
6. Tangible assets		
	Land and buildings freehold	Total
	€	€
Cost		
At 2 June 2024	347,975	347,975
	<u> </u>	<u> </u>
At 1 June 2025	347,975	347,975
	<u> </u>	<u> </u>
Depreciation		
At 2 June 2024	-	-
	<u> </u>	<u> </u>
At 1 June 2025	-	-
	<u> </u>	<u> </u>
Net book value		
At 1 June 2025	347,975	347,975
	<u> </u>	<u> </u>
At 1 June 2024	347,975	347,975
	<u> </u>	<u> </u>

Trudy James Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 1 June 2025

7. Investments

	Subsidiary undertakings shares	Other unlisted investments	Total
Investments Cost	€	€	€
At 1 June 2025	238,199	982,230	1,220,429
Net book value			
At 1 June 2025	238,199	982,230	1,220,429
At 1 June 2024	238,199	982,230	1,220,429

8. Debtors

	2025 €	2024 €
Amounts owed by related parties	1,571	1,241
Other debtors	50,200	200
Taxation	4,031	-
Called up share capital not paid	-	60,791
Prepayments	478	-
	56,280	62,232

9. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation	-	13,398
Accruals	21,895	45,200
	21,895	58,598

10. Income Statement

	Profit account €	2025 €	2024 €
At 2 June 2024	38,372	38,372	41,939
Profit for the financial year	26,836	26,836	17,128
Dividends payable	(20,695)	(20,695)	(20,695)
At 1 June 2025	44,513	44,513	38,372

11. Capital commitments

The company had no material capital commitments at the financial year-ended 1 June 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 January 2026.