

Registered number: 772106

LULECATE LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 JULY 2025

LULECATE LIMITED

COMPANY INFORMATION

Directors	Ronan Bushell Regina Bushell Caolan Bushell Deirdre Frampton Bushell
Company secretary	Ronan Bushell
Registered number	772106
Registered office	1 Grovelands Ballymahon Road Athlone Co. Westmeath
Accountants	RBK Business Advisers RBK House Castle Street Co. Roscommon

LULECATE LIMITED

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LULECATE LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF LULECATE LIMITED
FOR THE PERIOD ENDED 31 JULY 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Lulecate Limited for the period ended 31 July 2025 which comprise the Profit and loss account, the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Lulecate Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Lulecate Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of directors of Lulecate Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lulecate Limited and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of financial position as at 31 July 2025 your duty to ensure that Lulecate Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Lulecate Limited. You consider that Lulecate Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Lulecate Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



RBK Business Advisers

RBK House
Castle Street
Co. Roscommon
30 January 2026

LULECATE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2025**

	Note	2025 €
Fixed assets		
Tangible assets		592,729
		<u>592,729</u>
Current assets		
Cash at bank and in hand	5	3,614
		<u>3,614</u>
Creditors: amounts falling due within one year	6	(599,227)
		<u>(599,227)</u>
Net current (liabilities)/assets		(595,613)
		<u>(595,613)</u>
Total assets less current liabilities		(2,884)
		<u>(2,884)</u>
Net (liabilities)/assets		(2,884)
		<u>(2,884)</u>
Capital and reserves		
Called up share capital presented as equity		100
Profit and loss account		(2,984)
		<u>(2,884)</u>
Shareholders' funds		(2,884)
		<u>(2,884)</u>


LULECATE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 JULY 2025**

We, as directors of Lulecate Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:


.....
Regina Bushell
Director

Date: 30 January 2026


.....
Deirdre Frampton Bushell
Director

Date: 30 January 2026

The notes on pages 4 to 6 form part of these financial statements.

LULECATE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2025

1. General information

Lulecate Limited is a limited company incorporated and domiciled in Ireland. The registered address is located at 1 Grovelands, Ballymahon Road, Athlone, Co. Westmeath.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

LULECATE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2025

2. Accounting policies (continued)

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

LULECATE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2025**

4. Tangible fixed assets

	Investment Property €
Cost or valuation	
Additions	592,729
At 31 July 2025	592,729
Net book value	
At 31 July 2025	592,729

5. Cash and cash equivalents

	2025 €
Cash at bank and in hand	3,614
	3,614

6. Creditors: Amounts falling due within one year

	2025 €
Amounts owed to group undertakings	598,986
Other creditors	241
	599,227

7. Controlling party

Butterfly Bealtaine Limited has ultimate control over Lulecate Limited.

8. Approval of financial statements

The board of directors approved these financial statements for issue on 30 January 2026