

**Company Number 586413**

**Scelig Investments One Limited**

**Abridged Financial Statements  
for the financial year ended 31 July 2025**

**Scelig Investments One Limited**  
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**Scelig Investments One Limited**  
**DIRECTORS INFORMATION**

**Director** : Geraldine Fitzpatrick  
Carmel Kenny appointed 12/04/24

**Secretary** : Noel Kenny

**Company No** : 586413

**Registered Office** : 135 Rathgar Raod  
Rathgar  
Dublin 6

**Scelig Investments One Limited**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 July 2025

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director 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 director must not approve the the financial statements unless she is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as the financial year end date and of the profit or loss of the company for the year and otherwise the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- make judgements and 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 are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explains 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 deterimed with resaonable accuracy, enable her to ensure the financial statements and Director's Report compy with the Companioes Act 2014 and enable the financial statements to be readily and properly audited. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the preventions and and detection of fraud and other irregularities.

Signed on behalf of the board

  
CARMEL KENNY  
Director

DATE 16/3/26

  
GERALDINE FITZPATRICK  
Director

DATE 16/3/26

**Scelig Investments One Limited**

**BALANCE SHEET**

as at 31 July 2025

	Notes	2024 €	2024 €
<b>FIXED ASSETS</b>	6	<u>36,537</u>	-
<b>Current Assets</b>			
Debtors & Prepayment		2,275	-
Cash in bank		<u>1,038</u>	<u>100</u>
		<u>3,313</u>	<u>100</u>
<b>Current Liabilities</b>			
Corporation Tax	5	2,583	
Creditors: amount falling due within one year	7	<u>21,570</u>	<u>&lt;2,469&gt;</u>
<b>Net Current Liabilities</b>		<b>24,153</b>	<b><u>&lt;2,369&gt;</u></b>
<b>Total Assets less Current Liabilities</b>		<b><u>12,384</u></b>	<b><u>&lt;2,369&gt;</u></b>
<b>Capital Account</b>			
Share Capital		100	100
Retained Earnings		<u>12,284</u>	<u>&lt;2,469&gt;</u>
Accumulated Profit b/fwd		<u>12,384</u>	<u>&lt;2,369&gt;</u>

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 Director's of Scelig Investment One Limited, state that -

The company has relied on the specific exemption contained in section 352 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 confirm that the abridged financial statements have properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 16/3/26 and signed on its behalf by:

Carmel Kenny  
Director

*Carmel Kenny*  
*16/3/26*

*Geraldine Fitzpatrick*  
Geraldine Fitzpatrick  
Director

*Geraldine Fitzpatrick*  
*16/3/26*

## Scelig Investments One Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

#### 1 General Information

Scelig Investments One Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 586413. The registered office of the company is 135 Rathgar Road, Rathgar, Dublin 6. The company does not trade. 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 of the company for the financial year ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

##### Statement of compliance

The financial statements of the company for the financial year ended 31 July 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 this has been applied in their preparation 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.

##### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flow because it is classified as a small company.

##### Turnover

Turnover comprise the invoice value of goods supplied by the company, exclusive of trade discount and valued 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 of valuation of tangible assets, less their estimated residual value over their expected useful lives as follows:

Fixtures, fittings and equipments	-	12.50% Straight line
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This 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.

**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 investments of specific borrowings pending their expenditure on the assets is deducted from the borrowing cost eligible for capitalisation. All other borrowing costs 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.

**Employee benefits**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being investing with pension fund managers.

**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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at the date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the period in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

**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 fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

**3 Operating profit/(loss)**

	<b>2025</b>
	€
<b>Operating profit/(loss) is stated after charging:</b>	
Depreciation of tangible assets	<u>6,447</u>

**4 Employees**

The average monthly number of employees, including director, during the financial year was 1, (2025 - 0).

<b>2025</b>
<b>Number</b>
1

**Scelig Investments One Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

continued

**5 Tax on profit/(loss)** **2025**  
**€**

**Analysis of charge in the financial year**

**Current tax:**

Corporation tax 2,600

**6 Fixed Assets**

COST	FF & Equip	Total €
Additions	€ <u>42,984</u>	€ <u>42,984</u>
Bal July 31, 25	€ <u>42,984</u>	€ <u>42,984</u>
<b>Depreciation</b>		
Charge for year	€ <u>6,447</u>	€ <u>6,447</u>
Bal at July 31, 25	€ <u>6,447</u>	€ <u>6,447</u>
<b>Net Book Value</b>		
At Jul 31, 2025	€ <u>36,537</u>	€ <u>36,537</u>

**7 Creditors** **2025**  
**Amounts falling due within one year** **€**

Other creditors 2,469  
Taxation 2,600  
Accruals 19,101  
24,170

**8 Capital commitments**

The company had no material commitments at the financial year ended 31 July 2025.

**9 Controlling Interest**

The company is controlled by the director.

**10 Post- Balance Sheet Events**

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

**11 Approved of financial statements**

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

16/3/26