

Company Number: 486838 (Eire)

Lissarda Forest Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Lissarda Forest Ltd
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Lissarda Forest Ltd

DIRECTORS AND OTHER INFORMATION

Directors	Traolach Layton Gerard O' Callaghan
Company Secretary	Traolach Layton
Company Number	486838 (Eire)
Registered Office	22 Chelmsford Village Model Farm Road Cork Co. Cork
Accountants	O Brien Cahill & Co. Grattan Court, 29/31 Washington Street West, Cork. Republic of Ireland

Lissarda Forest Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	3	5	5
Creditors: amounts falling due within one year	4	(5)	(5)
Total Assets less Current Liabilities		-	-
Capital and Reserves			
Called up share capital presented as equity		4	4
Retained earnings	5	(4)	(4)
Shareholders' Funds		-	-

We as Directors of Lissarda Forest Ltd, 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 micro companies' regime.

Approved by the board on 3 March 2026 and signed on its behalf by:

Traolach Layton
Director

Gerard O' Callaghan
Director

Lissarda Forest Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Lissarda Forest Ltd is a company limited by shares incorporated in Ireland. 22 Chelmsford Village, Model Farm Road, Cork, Co. Cork is the registered office, which is also the principal place of business of the company. . 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 year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 that 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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.

Ordinary share capital

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

3. Debtors	2025	2024
	€	€
Other debtors	5	5
	=====	=====
4. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	5	5
	=====	=====

Lissarda Forest Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

continued

for the financial year ended 30 June 2025

5. Profit and loss account

	2025	2024
	€	€
At 1 July 2024	(4)	13,683
Profit/(loss) for the financial year	-	(55)
Payment of dividends	-	(13,632)
	<u> </u>	<u> </u>
At 30 June 2025	(4)	(4)
	<u> </u>	<u> </u>

6. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

7. Post-Balance Sheet Events

The company has ceased to trade