

EGSW Holidays Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 May 2025

Company Number: 672052

EGSW Holidays Ltd
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EGSW Holidays Ltd
Director's Responsibilities Statement
for the financial year ended 31 May 2025

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 director to prepare financial statements for each financial year. Under the law the director has 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 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 director is 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 Profit and Loss Account, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and 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.

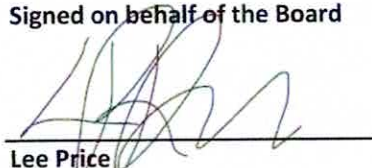
EGSW Holidays Ltd
Director's Responsibilities Statement

for the financial year ended 31 May 2025

The director confirms that they have made available to All Tax Ltd (Chartered Tax Advisers), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

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 May 2025.

Signed on behalf of the Board

A handwritten signature in black ink, appearing to read 'Lee Price', is written over a horizontal line.

Lee Price
Director

18 February 2026

EGSW Holidays Ltd
Statement of Financial Position
as at 31 May 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	12,576	178,363
Cash and cash equivalents		114,311	9,195
		<u>126,887</u>	<u>187,558</u>
Creditors: amounts falling due within 1 year	6	- 20,471	- 31,725
Net Current Assets/(Liabilities)		<u>106,416</u>	<u>155,833</u>
Total Assets less Current Liabilities		<u>106,416</u>	<u>155,833</u>
Capital and Reserves			
Called up share capital presented as equity		10,000	10,000
Retained earnings		96,416	145,833
Equity attributable to owners of the company		<u>106,416</u>	<u>155,833</u>

The notes on pages 6 to 9 form part of the financial statements

EGSW Holidays Ltd
Statement of Financial Position
as at 31 May 2025

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.

I, as Director of EGSW Holidays 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 359 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) 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 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 ¹⁸ February 2026 and signed on its behalf by:



Lee Price
Director

EGSW Holidays Ltd
Statement of Changes in Equity
as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2024	10,000	145,833	155,833
Increase in share capital	-	-	-
Profit for the financial year	-	- 49,417	- 49,417
At 31 May 2025	<u>10,000</u>	<u>96,416</u>	<u>106,416</u>

EGSW Holidays Ltd
Notes to the Abridged Financial Statements
for the financial year ended 31 May 2025

1 General Information

EGSW Holidays Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 672052. The company changed its name (formerly EGSE Events Limited) on 29 October 2025. The registered office of the company is Coliemore House, Coliemore Road, Dalkey, Co. Dublin. The nature of the company operations and its principal activities are set out in the Director's Report. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 May 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 the certain 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 been 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 invoices value of goods supplied by the company, exclusive of trade discounts.

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.

EGSW Holidays Ltd
Notes to the Abridged Financial Statements
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Cash and cash equivalents

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 Statement of Financial Position bank overdrafts are shown within Creditors.

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 has no employees.

Taxation and deferred taxation

Current tax represents the amount 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where the transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or the 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 periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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.

Ordinary share capital

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

EGSW Holidays Ltd
Notes to the Abridged Financial Statements
for the financial year ended 31 May 2025

3 Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

4 Employees

The average number of employees, including the director, during the financial year was 0 (2024 - 0).

5 Debtors

	2025	2024
	€	€
Trade debtors	2,676	105,891
Other debtors and prepayments	9,900	72,472
	<u>12,576</u>	<u>178,363</u>

6 Creditors

	2025	2024
	€	€
Trade creditors	15,271	18,939
Taxation	-	8,786
Other creditors	-	-
Accruals	5,200	4,000
	<u>20,471</u>	<u>31,725</u>

EGSW Holidays Ltd
Notes to the Abridged Financial Statements
for the financial year ended 31 May 2025

7 **Capital commitments**
The company has no material capital commitments at the financial year ended 31 May 2025.

8 **Director's transactions**
The following amounts are owed to the director:

	2025	2024
	€	€
Lee Price	-	-

9 **Related party transactions**
During the year the company paid rental costs of €29,129 to Wyn Haven Ltd, a company registered in the UK. This company is associated as Lee Price is a director of both parties.

During the year the company paid licensing fees of €30,430 to Third Realm Ltd, a company registered in the UK. This company is associated as Lee Price is a director of both entities.

10 **Parent and ultimate parent company**
The company regards K-Fax Ltd as its parent company.

The company's ultimate beneficial owner is Lee Price.
The address of Lee Price is Flat 23, Fleming Court, St Marys Square, London, W2 1SE.

11 **Events after the end of the reporting period**
There have been no significant events affecting the company since the financial year end.

12 **Cash and cash equivalents**

	2025	2024
	€	€
Cash and bank balances	114,311	9,195

13 **Approval of financial statements**
The financial statements were approved and authorised for issue by the board on 18 February 2026.