

**Registered number: 628811**

**LK INVESTMENT VENTURES LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

# LK INVESTMENT VENTURES LIMITED

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# LK INVESTMENT VENTURES LIMITED

## DIRECTORS' RESPONSIBILITIES STATEMENT

*FOR THE YEAR ENDED 30 JUNE 2025*

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 and 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.

## DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 8:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Ormsby & Rhodes Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 June 2025.

On behalf of the board

**Ciaran Lynch**  
Director

**Padraig Lynch**  
Director

**Date: 13 March 2026**

**Date: 13 March 2026**

# LK INVESTMENT VENTURES LIMITED

## ABRIDGED BALANCE SHEET

AS AT 30 JUNE 2025

	Note	2025 €	2025 €	2024 €	2024 €
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		903		17,829	
		<u>903</u>		<u>17,829</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year		(903)		(1,845)	
		<u>(903)</u>		<u>(1,845)</u>	
<b>NET CURRENT ASSETS</b>			-		15,984
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>-</u>		<u>15,984</u>
<b>NET ASSETS</b>			<u>-</u>		<u>15,984</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital presented as equity			100		100
Profit and loss account			(100)		15,884
			<u>(100)</u>		<u>15,884</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>-</u>		<u>15,984</u>

We, as directors of LK Investment Ventures 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 year and of its profit or loss for such a year 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:

**Ciaran Lynch**  
Director

**Padraig Lynch**  
Director

Date: 13 March 2026

Date: 13 March 2026

The notes on pages 4 to 8 form part of these financial statements.

# LK INVESTMENT VENTURES LIMITED

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 30 JUNE 2025*

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	€	€	€
At 1 July 2024	100	15,884	15,984
Loss for the year	-	(15,984)	(15,984)
<b>AT 30 JUNE 2025</b>	<b>100</b>	<b>(100)</b>	<b>-</b>

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 30 JUNE 2024*

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	€	€	€
At 1 July 2023	100	29,438	29,538
Loss for the year	-	(13,554)	(13,554)
<b>AT 30 JUNE 2024</b>	<b>100</b>	<b>15,884</b>	<b>15,984</b>

The notes on pages 4 to 8 form part of these financial statements.

# LK INVESTMENT VENTURES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 JUNE 2025*

### 1. GENERAL INFORMATION

The company is a private company limited by shares, incorporated in the Republic of Ireland. The address of the registered office is Unit 291, Corporate Park 2, Blanchardstown, Dublin 15. The principal activity is that of commercial rental.

### 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 (see note 3).

The company's functional and presentational currency is Euro.

The financial statements fully comply with Section 1A of Financial Reporting Standard 102.

The following principal accounting policies have been applied:

#### 2.2 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.

#### 2.3 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.

# LK INVESTMENT VENTURES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 JUNE 2025*

### 2. ACCOUNTING POLICIES (CONTINUED)

#### 2.4 FINANCIAL INSTRUMENTS

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

##### **Basic financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

# LK INVESTMENT VENTURES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

### 3. JUDGMENTS IN APPLYING ACCOUNTING POLICIES 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 addressed below:

#### a) Recoverability of debtors

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered.

### 4. EMPLOYEES

The Company has no employees other than the directors, who did not receive any remuneration (2024 -€NIL).

### 5. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash at bank and in hand	903	17,829
	<u>903</u>	<u>17,829</u>

### 6. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Other creditors	903	1,045
Accruals	-	800
	<u>903</u>	<u>1,845</u>

# LK INVESTMENT VENTURES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

### 7. FINANCIAL INSTRUMENTS

	2025 €	2024 €
<b>FINANCIAL LIABILITIES DUE WITHIN ONE YEAR MEASURED AT AMORTISED COST:</b>		
Other creditors	903	1,045
	<u>903</u>	<u>1,045</u>

### 8. RELATED PARTY TRANSACTIONS

#### Related Parties:

#### Related Parties names:

#### Relationship between parties:

Jekasa Investments Limited	Associated company
Hype Point Limited	Associated company
MCPDN Limited	Associated company
Datatrust Limited	Associated company
CL Lynch Holdings Limited	Associated company
LBR Elad Limited	Associated company
Harveydale Limited	Associated company

All the above companies are incorporated in the Republic of Ireland.

	2025 €	2024 €
<b>THE FOLLOWING RELATED PARTY TRANSACTION OCCURRED DURING THE YEAR:</b>		
Jekasa Investments Limited - Consultancy fees	12,833	-
	<u>12,833</u>	<u>-</u>

#### TRANSACTIONS WITH DIRECTORS

The movement on directors current accounts were as follows:

	Ciaran Lynch €
Opening Balance: amounts due by the company	1,045
Monies advance to the company	-
Monies repaid by the company	(142)
<b>CLOSING BALANCE: AMOUNTS DUE BY THE COMPANY</b>	<u>903</u>

# **LK INVESTMENT VENTURES LIMITED**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED 30 JUNE 2025*

### **9. CONTROLLING PARTY**

The company is ultimately controlled by Ciaran Lynch, a director and a shareholder.

### **10. APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on 13 March 2026