

**Elkstone Growth Nominees Limited**  
**Unaudited Abridged Financial Statements**  
**for the year ended 31 March 2025**

**Elkstone Growth Nominees Limited**  
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**Elkstone Growth Nominees Limited**  
**DIRECTORS AND OTHER INFORMATION**

**Directors** Mr. Alan Merriman  
Mr. Ciaran McIntyre

**Company secretary** Mr. Ciaran McIntyre

**Company number** 735865

**Registered office and business address** 76 Baggot Street Lower  
Dublin 2  
Republic of Ireland

**Elkstone Growth Nominees Limited**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the period ended 31 March 2025

The directors made the following statement in respect of the unaudited financial statements.

**General responsibilities**

The directors are responsible for preparing the Director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under the 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" issued by the Financial Reporting Council. 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 period end date and of the profit or loss of the company for the financial period 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 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 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 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 Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm 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.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 March 2025.

This report was approved by the Board of Directors on 17 February 2026 and signed on behalf of the board by:

Mr. Alan Merriman  
Director

Mr. Ciaran McIntyre  
Director

*Alan Merriman*

Alan Merriman (Feb 17, 2026 14:36:46 GMT)

*Ciaran McIntyre*

Ciaran McIntyre (Feb 18, 2026 11:44:19 GMT)

**Elkstone Growth Nominees Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 March 2025

	Note	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	23	23
		<hr/>	<hr/>
		23	23
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital presented as equity	5	23	23
		<hr/>	<hr/>
		23	23
		<hr/>	<hr/>
<b>Shareholders' Funds</b>			

We, as Directors of Elkstone Growth Nominees 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.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 s.353 Companies Act 2014.

Approved by the board on 17 February 2026 and signed on its behalf by:

Mr. Alan Merriman  
Director

Mr. Ciaran McIntyre  
Director

*Alan Merriman*

Alan Merriman (Feb 17, 2026 14:36:46 GMT)



Ciaran McIntyre (Feb 18, 2026 11:44:19 GMT)

**Elkstone Growth Nominees Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 March 2025

	<b>Called up Share capital €</b>	<b>Total equity €</b>
At 31 March 2024	-	-
Profit for the financial period	-	-
	<hr/>	<hr/>
Total comprehensive income for the financial period	-	-
Issue of Shares	23	23
	<hr/>	<hr/>
Total investments by and distributions to owners	23	23
	<hr/>	<hr/>
<b>As 31 March 2025</b>	<b>23</b>	<b>23</b>
	<hr/>	<hr/>

**Elkstone Growth Nominees Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the period ended 31 March 2025

**1. GENERAL INFORMATION**

Elkstone Growth Nominees Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the Company is 76 Baggot Street Lower, Dublin 2, which is also the principal place of business of the Company. The Irish company registration number is 735865. The nature of the company's operations and its principal activities are set out in the Directors' 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's financial statements.

**Statement of compliance**

The financial statements of the Company for the period ended 31 March 2024 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) 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 and financial instruments that are measured at fair value, as explained in the accounting policies below. 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" issued by the Financial Reporting Council.

**Cash flow statement**

The Company has availed of the exemption in FRS 102 from the requirement to prepare a cash flow statement because it is classified as a small company.

**Trade debtors and other receivables**

Trade and other receivables 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.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period 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. ACCOUNTING PERIOD AND UNAUDITED FINANCIAL STATEMENTS**

The financial statements for the financial period from the date of 1 April 2024 to 31 March 2025 were unaudited as the Company was deemed eligible for audit exemption under Companies Act 2014.

**Elkstone Growth Nominees Limited**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
for the period ended 31 March 2025

**4. DEBTORS**

**Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
Other Debtors	23	23
	<u>          </u>	<u>          </u>

**5. SHARE CAPITAL**

**Issued, called up and fully paid**

	<b>2025</b>		<b>2024</b>	
	<b>Number</b>	<b>€</b>	<b>Number</b>	<b>€</b>
<b>Amounts presented in equity:</b>	<b>2344</b>	<b>23</b>	<b>2344</b>	<b>23</b>
Ordinary shares of € 0.01 each				
	<u>          </u>		<u>          </u>	

**6. CAPITAL COMMITMENTS**

The Company had no material capital commitments at the period ended 31 March 2025 (2024: €Nil).

**7. RELATED PARTY TRANSACTIONS**

The Company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

**8. POST- BALANCE SHEET EVENTS**

There have been no significant events affecting the Company since the period end. The Directors have satisfied themselves that the Company will continue to be in a position to meet its liabilities as they fall due over the next 12 months following financial statement approval.

**9. APPROVAL OF FINANCIAL STATEMENTS**

The Board of Directors approved these financial statements for issue on 17 February 2026.