

Dunbury Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Dunbury Holdings Limited

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Dunbury Holdings Limited
DIRECTORS AND OTHER INFORMATION

Directors	Owen Paul Owens Suzanne Owens Jemima Zoe Owens
Company Secretary	Owen Paul Owens
Company Number	50236
Registered Office and Business Address	Redcore Finance Unit 10B Adelaide Court Business Centre Albert Road Lower Glenageary Co Dublin
Accountants	Gaffney McKeon & Co Windsor House 14 Windsor Terrace Dun Laoghaire Co. Dublin

Dunbury Holdings Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors are responsible for preparing the Directors' 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 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 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 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 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, 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.

Signed on behalf of the board

Owen Paul Owens
Director

Jemima Zoe Owens
Director

22 December 2025

Dunbury Holdings Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>1,163,560</u>	<u>1,166,199</u>
Current Assets			
Debtors	6	49,144	24,960
Cash at bank and in hand		<u>3,498</u>	<u>7,713</u>
		<u>52,642</u>	<u>32,673</u>
Creditors: amounts falling due within one year	7	<u>(536,825)</u>	<u>(555,734)</u>
Net Current Liabilities		<u>(484,183)</u>	<u>(523,061)</u>
Total Assets less Current Liabilities		<u><u>679,377</u></u>	<u><u>643,138</u></u>
Capital and Reserves			
Called up share capital presented as equity		262	262
Share premium account	8	604,865	604,865
Retained earnings		<u>74,250</u>	<u>38,011</u>
Equity attributable to owners of the company		<u><u>679,377</u></u>	<u><u>643,138</u></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 Directors of Dunbury Holdings 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 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 small companies' regime.

Approved by the board on 22 December 2025 and signed on its behalf by:

Owen Paul Owens
Director

Jemima Zoe Owens
Director

Dunbury Holdings Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 April 2023	262	604,865	41,840	646,967
Loss for the financial year	-	-	(3,829)	(3,829)
At 31 March 2024	262	604,865	38,011	643,138
Profit for the financial year	-	-	36,239	36,239
At 31 March 2025	262	604,865	74,250	679,377

Dunbury Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Dunbury Holdings Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Redcore Finance, Unit 10B, Adelaide Court Business Centre, Albert Road Lower, Glenageary, Co Dublin which is also the principal place of business of the company. The principal activity of the company is investment in property. 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 31 March 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 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 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 represents the total amount of rental income (net of VAT) received in respect of rental properties during the period.

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 or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 20% Straight line
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The 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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

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.

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.

Dunbury Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	2,639	2,639
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Director	2	2
	<u><u> </u></u>	<u><u> </u></u>

5. Tangible assets

	Investment properties	Plant and machinery	Total
	€	€	€
Cost			
At 1 April 2024	1,158,282	13,195	1,171,477
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	1,158,282	13,195	1,171,477
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2024	-	5,278	5,278
Charge for the financial year	-	2,639	2,639
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	7,917	7,917
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 March 2025	1,158,282	5,278	1,163,560
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 March 2024	1,158,282	7,917	1,166,199
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Investment properties are stated at cost or fair value. The investment properties held by the company at 31st March 2025 have not been revalued and are stated at cost. In the opinion of the directors, the fair value of the investment properties is not significantly different from cost at the balance sheet date.

6. Debtors	2025	2024
	€	€
Trade debtors	44,353	20,155
Prepayments	4,791	4,805
	<u><u> </u></u>	<u><u> </u></u>
	49,144	24,960
	<u><u> </u></u>	<u><u> </u></u>

Dunbury Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	2,099	5,192
Taxation	35,908	12,414
Directors' current accounts (Note 10)	470,318	503,128
Other creditors	11,000	11,000
Accruals	17,500	24,000
	536,825	555,734

8. Income Statement	Share premium account	Profit and loss account	Total
	€	€	€
At 1 April 2024	604,865	38,011	642,876
Profit/(loss) for the financial year	-	36,239	36,239
At 31 March 2025	604,865	74,250	679,115

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2010.

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

10. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	40,868	41,285

The following amounts are repayable to the directors:

	2025	2024
	€	€
Owen Paul Owens	470,318	503,128

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.