

Company registration number: 305717

Willow Square Investments Limited
Unaudited abridged financial statements
for the financial year ended 30 April 2025

Willow Square Investments Limited

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Directors responsibilities statement

These unaudited abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 Section 1A "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 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 and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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.



Andrew Ahern
Director



Michael Ahern
Director

Willow Square Investments Limited

Balance sheet As at 30 April 2025

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Financial assets	4	834,460		834,460	
			834,460		834,460
Current assets					
Debtors	5	48		48	
Cash and Cash Equivalents		15		15	
		63		63	
Creditors: amounts falling due within one year	6	(836,557)		(834,746)	
Net current liabilities			(836,494)		(834,683)
Total assets less current liabilities			(2,034)		(223)
Net liabilities			(2,034)		(223)
Capital and reserves					
Called up share capital presented as equity			1,250		1,250
Other Reserves			20		20
Profit and loss account			(3,304)		(1,493)
Shareholders deficit			(2,034)		(223)

These 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 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

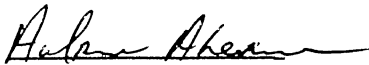
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**Balance sheet (continued)
As at 30 April 2025**

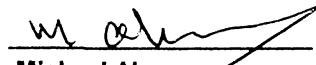
We, as directors of Willow Square Investments Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 359 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 27.03.26 and signed on behalf of the board by:



Andrew Aherne
Director



Michael Aherne
Director

The notes on pages 4 to 6 form part of these abridged financial statements.

Willow Square Investments Limited

Notes to the abridged financial statements Financial year ended 30 April 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, as the company will continue in operational existence for the foreseeable future with the full financial support of the company directors.

The Directors have carefully reviewed the future prospects of the company and its future cash flows. The Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future being at least the next 12 months from signing of these financial statements.

For this reason the directors continue to adopt the going concern basis for the preparation of the financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amount or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

Cash Flow Statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in administrative expenses. Other financial assets and 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

Critical judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

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Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

2. Directors remuneration

There is no directors remuneration for the year ended 30 April 2025 (30 April 2024 €Nil).

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(1,493)	(1,493)
(Loss)/profit for the financial year	(1,811)	-
At the end of the financial year	(3,304)	(1,493)

4. Financial assets

	Financial investments	Total
	€	€
Cost		
At 1 May 2024 and 30 April 2025	834,460	834,460
Provision for diminution in value		
At 1 May 2024 and 30 April 2025	-	-
Carrying amount		
At 30 April 2025	834,460	834,460
At 30 April 2024	834,460	834,460

5. Debtors

	2025	2024
	€	€
Other debtors	48	48

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**Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025**

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to related party	834,746	834,746
Accruals	1,811	-
	<u>836,557</u>	<u>834,746</u>

7. Related party transactions

The company is exempt from disclosing related party transactions entered with group companies under Financial Reporting Standard 102 Section 1A - Related Party Disclosures, as it is the parent company.

8. Key management personnel

Key management includes persons having authority and responsibility for planning, directing and controlling the activities of the entity either directly or indirectly, including any director of that entity. There was no compensation paid or payable to key management for employee services.

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 27 March 2026.