

Company Number: 548975

**Old Mill Investments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Old Mill Investments Limited

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# Old Mill Investments Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

### "General responsibilities

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.

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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position 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.

The directors confirm that they have made available to HLB Ireland Unlimited Company, all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 June 2025."

### Signed on behalf of the board

**Siobhan Coleman**  
Director

28 January 2026

**Joelene Coleman**  
Director

28 January 2026

**Old Mill Investments Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Old Mill Investments Limited for the financial year ended 30 June 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 9 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Old Mill Investments Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that Old Mill Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Old Mill Investments Limited. You consider that Old Mill Investments Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Old Mill Investments Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**HLB IRELAND UNLIMITED COMPANY**

Suite 7  
The Courtyard  
Carmanhall Road  
Sandyford  
Dublin 18

**Date:** \_\_\_\_\_

**Old Mill Investments Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Financial assets	8	45	45
<b>Current Assets</b>			
Debtors	9	-	70,000
Cash and cash equivalents		4,300	30,802
		4,300	100,802
<b>Creditors: amounts falling due within one year</b>	10	(43,510)	(26,777)
<b>Net Current (Liabilities)/Assets</b>		(39,210)	74,025
<b>Total Assets less Current Liabilities</b>		(39,165)	74,070
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	11	(39,265)	73,970
<b>Equity attributable to owners of the company</b>		(39,165)	74,070

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 Old Mill Investments 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 28 January 2026 and signed on its behalf by:**

**Siobhan Coleman**  
**Director**

**Joelene Coleman**  
**Director**

# Old Mill Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Old Mill Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 548975. The registered office of the company is Suite 7, The Courtyard, Carmanhall Road, Sandyford, Dublin 18.

#### Currency

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 30 June 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 in accordance with the historical cost convention except for certain financial instruments that are measured at fair value, 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.

#### Financial assets

Investments held as fixed assets consist of unlisted investments in participating interests are stated at cost less provision for any permanent diminution in value. Income from investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

#### 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.

#### Related parties

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

# Old Mill Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Taxation and deferred 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 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 transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a 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.

### Dividends

Final dividends to the company's shareholders are recognised as a liability of the company when approved by the company's shareholders. Interim dividends are recognised when paid.

### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

#### Economic Factors

Global political and economic unrest stemming from the ongoing conflicts in Ukraine and Gaza, as well as escalating trade tensions between major global economies have contributed to significant price inflation and has created a very volatile economic environment both domestically and internationally. The directors will continue to closely monitor and assess these evolving risks and will take proactive measures as necessary to safeguard the company's operations and maintain steady cash flows.

### 4. Going concern

The company recorded a loss for the year of €86,025 (2024: profit €1,293) and as at the balance sheet date, the shareholders' deficit amounted to €39,165 (2024: profit €74,070).

The company is reliant on the continued financial support of its directors. The Directors have confirmed that they will not seek repayment of the Directors Loan until the company has adequate resources to repay it and they will continue to provide adequate financial support to the company to enable it to meet liabilities as they fall due. Consequently, having made due enquiries and considering the material uncertainties noted above, the Directors continue to adopt the going concern basis in preparing the financial statements, which assumes that the company will continue in operational existence and liabilities will be discharged as they fall due for the foreseeable future which is 12 months from the date of signing the financial statements.

<b>5. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after crediting:</b>		
Profit on foreign currencies	<b>(50)</b>	-
	<u>          </u>	<u>          </u>
<b>6. Income from investments</b>	<b>2025</b>	2024
	€	€
Investment income	<b>46,125</b>	53,550
	<u>          </u>	<u>          </u>

### 7. Employees

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

# Old Mill Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Financial fixed assets	Participating interests/ joint ventures shares €	Total €
<b>Investments</b>		
<b>Cost or Valuation</b>		
At 30 June 2025	45	45
<b>Net book value</b>		
At 30 June 2025	<u>45</u>	<u>45</u>
At 30 June 2024	<u>45</u>	<u>45</u>
<b>9. Debtors</b>	<b>2025</b>	2024
	€	€
Amounts owed by connected parties (Note 13)	-	70,000
<b>10. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to connected parties (Note 13)	400	500
Taxation	14,950	-
Directors' current accounts (Note 12)	23,860	127
Other creditors	-	24,000
Accruals	4,300	2,150
	<u>43,510</u>	<u>26,777</u>
<b>11. Income Statement</b>		
	<b>2025</b>	2024
	€	€
At 1 July 2024	73,970	72,677
(Loss)/profit for the financial year	(86,025)	1,293
Payment of dividends	(27,210)	-
At 30 June 2025	<u>(39,265)</u>	<u>73,970</u>
<b>12. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<u>50,000</u>	<u>50,000</u>
The following amounts are repayable to the directors:		
	<b>2025</b>	2024
	€	€
Siobhan Coleman	<u>23,860</u>	<u>127</u>

This loan is interest free and repayable on demand.

# Old Mill Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 13. Related party transactions

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Family members	-	(70,000)	70,000	-

The following amounts are due to other connected parties:

	2025 €	2024 €
Family members	400	500

Net balances with other connected parties:

	2025 €	2024 €
Family members	(400)	69,500

### 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.