

Registration number 764627

LIDO KEY LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 23 NOVEMBER 2025

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COMPANY INFORMATION

Directors	Frank Colgan Julie Colgan
Secretary	Frank Colgan
Company Number	764627
Registered Office	1 Whites Gate Whites Road Castleknock Dublin 15
Bankers	Bank of Ireland Dundrum Dublin 14

STATEMENT OF DIRECTORS' RESPONSIBILITIES

General Responsibilities

These 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and 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 and enable the financial statements to be audited. 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 :

Frank Colgan

Director

Julie Colgan

Director

Date: 16th Jan 2026

**ABIDGED BALANCE SHEET
AS AT 23 NOVEMBER 2025**

	Notes	2025 €	2025 €
Fixed Assets			
Tangible assets	2		0
Current Assets			
Debtors	3	0	
Cash at bank and in hand		100	
		100	
Creditors: amounts falling due within one year	4	(0)	
Net Current (Liabilities) / Assets			100
Net (Liabilities) / Assets			100
Capital and Reserves			
Called up share capital	5		100
Profit and loss account	6		0
Equity Shareholders' Funds			100

We, as director(s) of Lido Key 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 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,
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

The abridged financial statements were approved by the Board on 16th January 2026 and signed on its behalf by:

Frank Colgan
Director

Julie Colgan
Director

NDEVER CONSULTING LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 23 NOVEMBER 2025**

1. Statement of 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.

1.1. Accounting convention

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

The accounts are prepared under the historical cost convention.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

2. Tangible fixed assets

	Computer Equipment €
COST	
At 23rd May 2024	0
Additions	<u>0</u>
At 23rd Nov 2025	<u>0</u>
DEPRECIATION	
At 23 rd May 2024	0
Charge for the year	<u>0</u>
At 23rd Nov 2025	<u>0</u>
NET BOOK VALUE	
At 23 rd May 2024	<u>0</u>
At 23rd Nov 2025	<u>0</u>

LIDO KEY LIMITED

**NOTES TO THE ABIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 23 NOVEMBER 2025**

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3. Debtors	2025
	€
Trade debtors	0
Prepayments & Accrued Income`	0
	<hr/>
	0
	<hr/> <hr/>
4. Creditors: amounts falling due within one year	2025
	€
Other Creditors & Accruals	0
Directors' accounts	0
	<hr/>
	0
	<hr/> <hr/>

LIDO KEY LIMITED

**NOTES TO THE ABIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 23 NOVEMBER 2025**

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5.	Share Capital	2025
		€
	Authorised equity	
	100 Ordinary shares of €1 each	100
		<hr style="border-top: 3px double #000;"/>
	Allotted, called up and fully paid equity	
	100 Ordinary shares of €1 each	100
		<hr style="border-top: 3px double #000;"/>
6.	Equity Reserves	Profit and loss account 2025 €
	At 23/05/2024	0
	Profit for the period	0
		<hr style="border-top: 1px solid #000;"/>
	At 23/11/2025	0
		<hr style="border-top: 3px double #000;"/>

6. Directors and their Interests

The Directors who served during the period and their interests in the company are as stated below:

	Ordinary Shares 2025
Frank Colgan	50
Julie Colgan	50

There were no changes in shareholdings between 23 November 2025 and the date of signing the financial statements.