

Company Number: 644839

**Swan Pond Investments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Swan Pond Investments Limited

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# Swan Pond Investments Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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 and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

### Signed on behalf of the board

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**Belinda Jayne Watson**  
Director

**24 March 2026**

# Swan Pond Investments Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 £	2024 £
<b>Current Assets</b>			
Debtors	6	21,403	31,231
Cash and cash equivalents		48,511	40,786
		<u>69,914</u>	<u>72,017</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(18,004)</u>	<u>(33,607)</u>
<b>Net Current Assets</b>		<u>51,910</u>	<u>38,410</u>
<b>Total Assets less Current Liabilities</b>		<u>51,910</u>	<u>38,410</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	9	2	2
Retained earnings		51,908	38,408
<b>Equity attributable to owners of the company</b>		<u>51,910</u>	<u>38,410</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.

I as Director of Swan Pond 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) I 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 24 March 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Belinda Jayne Watson**  
**Director**

# Swan Pond Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Swan Pond Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 644839. The registered office of the company is Landscape House, Baldonnell Business Park, Baldonnell, Dublin 22. The principal activity of the company is the provision of consultancy activities. The financial statements have been presented in Pound (£) 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 financial year ended 31 December 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 is recognised at the fair value of the consideration received or receivable in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 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.

#### Taxation

During the year, the company ceased to be tax resident in Ireland and is now regarded as tax resident in the Isle of Man. The directors consider that this change does not give rise to any additional disclosures beyond those included in these financial statements.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

#### Ordinary share capital

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

## Swan Pond Investments Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of consultancy activities.

<b>4. Operating profit</b>	<b>2025</b>	2024
	£	£
<b>Operating profit is stated after charging:</b>		
Loss/(profit) on foreign currencies	<b>3</b>	-
	<u>          </u>	<u>          </u>

### 5. Employees

There was no employees of the company other than directors during the year.

<b>6. Debtors</b>	<b>2025</b>	2024
	£	£
Trade debtors	<b>14,575</b>	27,067
Taxation	<b>5,845</b>	3,701
Called up share capital not paid	<b>2</b>	2
Prepayments	<b>981</b>	461
	<u>          </u>	<u>          </u>
	<b>21,403</b>	31,231
	<u>          </u>	<u>          </u>

<b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	£	£
Trade creditors	<b>16,755</b>	31,096
Taxation	-	1,512
Accruals	<b>1,249</b>	999
	<u>          </u>	<u>          </u>
	<b>18,004</b>	33,607
	<u>          </u>	<u>          </u>

<b>8. Taxation</b>	<b>2025</b>	2024
	£	£
<b>Debtors:</b>		
VAT	<b>1,893</b>	3,701
Corporation tax	<b>3,952</b>	-
	<u>          </u>	<u>          </u>
	<b>5,845</b>	3,701
	<u>          </u>	<u>          </u>
<b>Creditors:</b>		
Corporation tax	-	1,512
	<u>          </u>	<u>          </u>

<b>9. Share capital</b>	<b>2025</b>	2024
	£	£
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>
<b>Issued share capital</b>		
£1 Ordinary Shares	2	€1.00 each
	<u>          </u>	<u>          </u>
	<b>2</b>	2
	<u>          </u>	<u>          </u>

**Swan Pond Investments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Belinda Jayne Watson	£1 Ordinary Shares	<u>2</u>	<u>2</u>

**10. Profit and loss account**

	2025 £	2024 £
At 1 January 2025	<b>38,408</b>	27,142
Profit for the financial year	<b>13,500</b>	11,266
At 31 December 2025	<b><u>51,908</u></b>	<u>38,408</u>

**11. Capital commitments**

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

**12. Director's remuneration**

	2025 £	2024 £
Fees	-	498
	<u>-</u>	<u>498</u>

**13. Events After the End of the Reporting Period**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 24 March 2026.