

Registered number: 569148

SEDONIA MANAGEMENT SERVICES LIMITED

Unaudited
Abridged accounts
For the year ended 28 February 2026

CONTENTS

	Page
Extract from directors' report	1
Directors' responsibilities statement	2
Statement of financial position	3
Notes to the abridged accounts	4 – 6

EXTRACT FROM THE DIRECTORS' REPORT
For the year ended 28 February 2026

Directors

The directors who served during the year were:

Bevan Lloyd

Maria Jordan-Lloyd

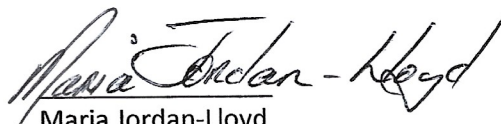
Bevan Lloyd owns 100 ordinary shares of the company since its incorporation.

The names of the directors who signed the original Directors' Report were as above.

This report was approved by the Board on 3 March 2026 and signed on its behalf.



Bevan Lloyd
Director



Maria Jordan-Lloyd
Director

DIRECTORS' RESPONSIBILITIES STATEMENT

For the year ended 28 February 2026

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

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 for the financial year end date and of the profit or loss of the company for that 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 judgements and accounting estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with the applicable accounting standard, identify those standards and not 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 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, to enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and to 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 set out on page 3:

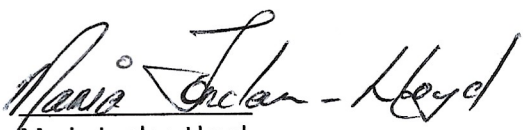
- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the ground that the company will continue in business;
- The directors confirm that they have been made available to all the company's accounting records and provided all the information 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 year ended 28 February 2026.

ABRIDGED STATEMENT OF FINANCIAL POSITION
As at 28 February 2026

	Note	2026 €	2025 €
Fixed assets			
Tangible assets	3	35,997	-
Deferred tax asset		-	227
Current assets			
Debtors	4	-	611
Cash at bank and in hand		3,890	1,168
Creditors: amounts falling due within one year	4	(223)	(182)
Net current assets		3,667	1,597
Total assets less current liabilities		39,664	1,824
Creditors: amounts falling due after more than one year	4	(37,275)	(1,137)
Net assets		2,389	687
Capital and reserves			
Called up share capital presented as equity	5	100	100
Profit and loss account		2,289	587
Shareholder's equity		2,389	687

We, as directors of Sedonia Management Services Limited, state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.


Bevan Lloyd
Director


Maria Jordan-Lloyd
Director

Date: 3 March 2026

NOTES TO THE ABRIDGED ACCOUNTS
For the year ended 28 February 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abridged financial statements have been extracted, have been prepared in accordance with applicable accounting standards and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 2).

The following principal accounting policies have been applied:

1.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measures. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services – revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the company will receive the consideration due under the contract;
- The stage of completion of the contract at the end of the reporting period can be measured reliably; and
- The costs incurred and the costs to complete the contract can be measured reliably.

1.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives are as follows:

Leasehold improvements 5 years

NOTES TO THE ABRIDGED ACCOUNTS
For the year ended 28 February 2026

1. Accounting policies (continued)

The assets' residual values, useful lives and depreciation methods are reviews and adjusted prospectively if appropriate or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised within "other operating income" in the Statement of comprehensive income.

1.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs and are subsequently measured at amortised cost using the effective interest rate method, less any impairment.

1.5 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans are measured initially at fair value, net of transaction costs and are subsequently measured at amortised cost using the effective interest rate method.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

Management have applied judgement in estimating the provision for doubtful debts.

3. Tangible fixed assets

	Leasehold improvements €
Cost	
At 01 March 2025	-
Additions	40,750
Disposals	-
At 28 February 2026	<u>40,750</u>
Accumulated depreciation	
At 01 March 2025	-
Charge for the year	4,753
Disposals	-
At 28 February 2026	<u>4,753</u>
Net book value	
At 28 February 2026	<u>35,997</u>
At 28 February 2025	<u>1,250</u>

NOTES TO THE ABRIDGED ACCOUNTS
For the year ended 28 February 2026

4. Financial instruments

	2026	2025
	€	€
Financial assets		
Instruments measured at amortised cost	<u>-</u>	<u>611</u>
Financial liabilities		
Instruments measured at amortised cost	<u>(37,498)</u>	<u>(1,319)</u>

Financial assets comprise of trade debtors and work in progress and financial liabilities comprise of subordinated loans, trade creditors and taxes.

5. Share capital

	2026	2025
	€	€
Authorised, allotted, called up and fully paid		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>

6. Approval of financial statements

The Board of directors approved these financial statements for issue on 3 March 2026.