

**BROOKLODGE REDCROSS LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

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## **BROOKLODGE REDCROSS LIMITED DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Clive Williams
<b>Company Secretary</b>	Sandra Fernandes
<b>Company Number</b>	718858
<b>Registered Office</b>	17 Millbrook Court, Redcross A67 KV61
<b>Business Address</b>	17 Millbrook Court, Redcross Wicklow A67 KV61 Ireland
<b>Accountants</b>	McKernan & Co, Chartered Accountants & Registered Unit C20/ C21, Wicklow Enterprise Centre The Murrough Wicklow Town Wicklow Ireland
<b>Bankers</b>	AIB AIB, 23 Main Street, Arklow, Co Wicklow.
<b>Solicitors</b>	LawPlus Solicitors LawPlus Solicitors, Carlisle House, Adelaide Road, Bray,

# BROOKLODGE REDCROSS LIMITED

## STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	Notes	2025 €
<b>Current Assets</b>		
Debtors	9	205,100
<b>Creditors: amounts falling due within one year</b>	10	<b>(267,520)</b>
<b>Net Current Liabilities</b>		<b>(62,420)</b>
<b>Total Assets less Current Liabilities</b>		<b>(62,420)</b>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		<b>(62,520)</b>
<b>Equity attributable to owners of the company</b>		<b>(62,420)</b>

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 BROOKLODGE REDCROSS 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 359 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 05/01/2026 and signed on its behalf by:

**Clive Williams**  
Director

**BROOKLODGE REDCROSS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 May 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 31 May 2024</b>	100	-	100
Deficit for the financial year	-	(62,520)	(62,520)
<b>At 31 May 2025</b>	<b>100</b>	<b>(62,520)</b>	<b>(62,420)</b>

# **BROOKLODGE REDCROSS LIMITED**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

### **1. General Information**

BROOKLODGE REDCROSS LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 718858. The registered office of the company is 17 Millbrook Court,, Redcross, A67 KV61. To obtain and hold borrowing 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 financial statements.

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

#### **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.

#### **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.

#### **Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### **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.

#### **Employee benefits**

The company does not operate a defined contribution or defined benefit pension scheme.

#### **Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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 income 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.

## BROOKLODGE REDCROSS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

#### 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.

#### 3. Adoption of FRS 102

This is the first set of financial statements prepared by BROOKLODGE REDCROSS LIMITED in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

#### 4. Departure from Companies Act 2014 Presentation

The director has elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements.

#### 5. Going concern

The financial statements have been prepared on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future. The directors, having considered the business prospects, are satisfied that the going concern basis is appropriate.

#### 6. Statement on previous periods

The company did not present financial statements for previous periods.

#### 7. Interest payable and similar expenses

2025  
€

Interest

62,520

#### 8. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

#### 9. Debtors

2025  
€

Other debtors

205,100

#### 10. Creditors

Amounts falling due within one year

2025  
€

Amounts owed to credit institutions

205,000

Other creditors

62,520

267,520

**BROOKLODGE REDCROSS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

**11. Income Statement**

	2025 €
At 1 June 2024	-
Deficit for the financial year	<u>(62,520)</u>
At 31 May 2025	<u><u>(62,520)</u></u>

**12. Capital commitments**

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

**13. Related party transactions**

Brooklodge Redcross Limited was formed on the request of a lender to facilitate a loan of €205,000 to its parent company, Stoneleigh Developments Limited. These funds will be repaid by Stoneleigh Developments Limited in accordance with the credit agreement between both companies.

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

Brooklodge Redcross Limited is due to repay the capital amount of the borrowings to its lender, and the directors are currently refinancing the loan.