

Registration Number 520471

**ELPHINDALE LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 APRIL 2025**

"We hereby certify that the within document is a true copy of the original as laid before  
the Annual General Meeting"

*Nora Kent*

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Nora Kent  
Director

*John Condron*

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John Condron  
Secretary

# ELPHINDALE LIMITED

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**ELPHINDALE LIMITED**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

**Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements based on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2025. 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.

Certified to be a true copy

***Nora Kent***

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Nora Kent  
Director

***John Condron***

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John Condron  
Secretary

Date: **23<sup>th</sup> March 2026**

**ELPHINDALE LIMITED**  
**ABRIDGED BALANCE SHEET**  
**AS AT 30 April 2025**

	Notes	2025 €	€	2024 €	€
<b>Current Assets</b>					
Other Debtors	2	100		100	
		<hr/>		<hr/>	
			100		100
			<hr/>		<hr/>
			<b>100</b>		<b>100</b>
			<hr/>		<hr/>
<b>Capital and Reserves</b>					
Called up share capital	3		100		100
Profit & Loss Account			-		-
			<hr/>		<hr/>
			<b>100</b>		<b>100</b>
			<hr/>		<hr/>

We, as Directors of ELPHINDALE 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 financial statements were approved by the Board on **23<sup>rd</sup> March 2026** and signed on its behalf by

***John Condron***

***Nora Kent***

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 John Condron  
 Director

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 Nora Kent  
 Director

# ELPHINDALE LIMITED

## Notes to the Abridged Financial Statements For the Year Ended 30 April 2025

### 1. Accounting Policies

#### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

2. Current Assets	2025 €	2024 €
Other Debtors	100	100
	<u>100</u>	<u>100</u>

3. Share capital	2025 €	2024 €
<b>Authorised</b> 100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b> 100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

### 4. Directors and their Interests

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

	Ordinary shares	
	2025	2024
John Condron	50	50
Nora Kent	50	50
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	100	100
	<u>          </u>	<u>          </u>

### 5. Approval of financial statements

The financial statements were approved by the Board on **23<sup>rd</sup> March 2026** and signed on its behalf by

*John Condron*

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John Condron  
Director

*Nora Kent*

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Nora Kent  
Director