Libhar Holdings Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 September 2025

Libhar Holdings Limited
DIRECTOR'S REPORT
for the financial year ended 30 September 2025

The director presents their report and the unaudited financial statements for the financial year ended 30 September 2025.

The Company is dormant and has not traded during the financial year.

Director
The director who served during the financial year is as follows:

Joseph Costello

There were no changes in shareholdings between 30 September 2025 and the date of signing the financial statements.

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

Political Contributions
The company did not make any disclosable political donations in the current financial year.

Statement of director's Responsibilities and Declaration on Unaudited Financial Statements

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 law and regulations.

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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 comprising the Abridged Profit and Loss Account, the Abridged Balance Sheet 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 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 30 September 2025."

Special provisions relating to small companies

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board

_____

Joseph Costello
Director

22 January 2026

Libhar Holdings Limited

ABRIDGED PROFIT AND LOSS ACCOUNT

for the financial year ended 30 September 2025

	Notes	2025 £	2024 £
Profit for the financial year		-	-
Total comprehensive income		-	-
Retained profit brought forward		-	-
Retained profit carried forward		-	-

The company did not trade during the financial year and received no income and incurred no expenditure. During the financial year the company made neither a profit nor a loss.

Libhar Holdings Limited

Company Registration Number: NI655708

ABRIDGED BALANCE SHEET

as at 30 September 2025

	Notes	2025 £	2024 £
Current Assets			
Cash and cash equivalents		**100**	100
Net Current Assets		**100**	100
Total Assets less Current Liabilities		**100**	100
Capital and Reserves			
Called up share capital		**100**	100
Equity attributable to owners of the company		**100**	100

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.
For the financial year ended 30 September 2025 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Director and authorised for issue on 22 January 2026

Joseph Costello
Director

Libhar Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Libhar Holdings Limited is a company limited by shares incorporated and registered in Northern Ireland. The registered number of the company is NI655708. The registered office of the company is 6 Bayview Terrace,, Londonderry,, Northern Ireland, BT48 7EE. The company is a dormant company. Irrespective of the company law criteria the company is a small company and operates a simple structure of management and control.

The company has never traded and has no assets or liabilities. 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 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

Ordinary share capital

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

3. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

4. Post-Balance Sheet Events

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.