

# **ALBROCASA LIMITED**

Company Number: 771005

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## **Micro-Company Financial Statements**

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For the period  
**3 September 2024 to 3 March 2026**

**Registered Office**  
Apartment 157, Cheevers Court, Cualanor  
Dun Laoghaire, Dublin, A96 A8NA

## Profit and Loss Account

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For the period 3 September 2024 to 3 March 2026

<b>Revenue</b>	<b>€1,257.01</b>
Cost of sales	
Purchases	€2,513.46
Less: closing stock	(€1,256.73)
<b>Cost of sales</b>	<b>(€1,256.73)</b>
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<b>Gross profit</b>	<b>€0.28</b>
Administrative expenses	
Formation and professional fees	€535.68
Technology and communications	€184.08
Packaging and cold-chain supplies	€83.35
Delivery and travel	€64.96
Bank charges	€170.00
Depreciation	€290.23
<b>Total administrative expenses</b>	<b>(€1,328.30)</b>
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<b>Net loss for the financial period</b>	<b>(€1,328.02)</b>
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## Balance Sheet

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As at 3 March 2026

### Assets

#### Fixed assets

Equipment at cost	€998.94	
Less: accumulated depreciation	(€290.23)	
		<b>€708.71</b>

#### Current assets

Stock	€1,256.73	
Cash at bank	€1,087.01	
		<b>€2,343.74</b>

#### Total assets

**€3,052.45**

### Equity and Liabilities

#### Capital and reserves

Called-up share capital	€99.00	
Retained losses	(€1,328.02)	
<b>Shareholders' deficit</b>		<b>(€1,229.02)</b>

#### Creditors: amounts falling due within one year

#### Directors' loans

S. Browne	€1,136.75	
J. Casamiquela Enrech	€921.37	
P. Alcalá	€2,223.35	
		<b>€4,281.47</b>

#### Total equity and liabilities

**€3,052.45**

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### Directors' Statement

The directors are satisfied that the company is entitled to exemption from the requirement to have the financial statements audited under Chapter 15 of Part 6 of the Companies Act 2014, on the grounds that the conditions specified in Section 358 of that Act are satisfied in respect of this financial period.

The shareholders have not served a notice on the company under Section 334(1) of the Companies Act 2014 requiring the company to have its financial statements audited.

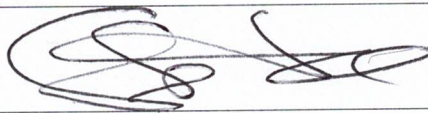
The company has relied on the specified exemption contained in Section 352 of the Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a micro company, and the directors confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

The directors acknowledge their responsibility for ensuring that the company keeps 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, and enable the financial statements to be readily and properly audited. The directors are also responsible for safeguarding the assets of the company.

**Approved by the Board of Directors and signed on its behalf:**

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Stephen Browne, Director



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Date:

16/3/2026

## Notes to the Financial Statements

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### 1. General information

Albrocasa Limited is a private company limited by shares, incorporated in Ireland on 3 September 2024 under company number 771005. The principal activity of the company is the non-specialised wholesale of food, beverages and tobacco.

### 2. Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105, The Financial Reporting Standard applicable to the Micro-Entities Regime, and the Companies Act 2014. The company qualifies as a micro company as defined by Section 280D of the Companies Act 2014 and has applied the rules of the micro companies regime in accordance with Section 280E. This is the first accounting period of the company and covers the extended period from incorporation on 3 September 2024 to 3 March 2026 (18 months).

### 3. Audit exemption

The directors have availed of the exemption from having an audit under Section 358 of the Companies Act 2014. The company qualifies for this exemption as it meets the conditions set out in that section. The shareholders have not served a notice on the company under Section 334(1).

### 4. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on a straight-line basis at rates calculated to write off the cost of each asset over its estimated useful life, pro-rated for the length of the first accounting period (18 months).

Chest freezer – estimated useful life 8 years

Cost	€449.99
Accumulated depreciation	(€84.37)
<b>Net book value</b>	<b>€365.62</b>

Freezer (second-hand) – estimated useful life 4 years

Cost	€299.00
Accumulated depreciation	(€112.13)
<b>Net book value</b>	<b>€186.87</b>

Freezer, 140L (second-hand) – estimated useful life 4 years

Cost	€249.95
Accumulated depreciation	(€93.73)
<b>Net book value</b>	<b>€156.22</b>

**Total net book value**

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**€708.71**

**5. Stock**

Stock is stated at the lower of cost and net realisable value. Stock comprises goods held for resale at the balance sheet date.

**6. Directors' loans**

During the period, the directors advanced funds to the company to support startup and operating costs, including the acquisition of equipment and stock. The amounts are unsecured, interest-free and repayable on demand. The balances at the period end were:

S. Browne	€1,136.75
J. Casamiquela Enrech	€921.37
P. Alcalá	€2,223.35
<b>Total</b>	<b>€4,281.47</b>

**7. Share capital**

The authorised share capital of the company is €1,000, divided into 1,000 ordinary shares of €1 each. At the balance sheet date, 99 ordinary shares of €1 each had been issued and were fully paid up, with 33 shares held by each shareholder.

**8. Micro-company exemption**

The company has availed of the exemptions available under the micro companies regime in accordance with Sections 280D and 280E of the Companies Act 2014 in the preparation of these financial statements.