

Spicebrook Limited

Abridged Unaudited Financial Statements

For the financial year ended 30 September 2025

Spicebrook Limited

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Spicebrook Limited

STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	2025	2024
	€	€
Current assets	100	100
Net Current Assets	100	100
Total Assets less Current Liabilities	100	100
Net Assets	100	100
Equity	100	100

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We, as Directors of Spicebrook 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 358 of the Companies Act 2014 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under Section 334(1) of the Companies Act 2014 in accordance with Section 334(2) of the Companies Act 2014,
- (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 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 (as a micro company) contained in Section 352 of the 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 micro companies' regime.

Approved by the Directors and authorised for issue on 01 December 2025 and signed on its behalf by:

Niall Tuite
Director

Mark O'Brien
Director

Spicebrook Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Spicebrook Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 651070. The registered office of the company is 39 Northumberland Road, Dublin 4, Ireland, which is also the principal place of business of the company. 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 that are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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 Statement of Financial Position date.

Share capital of the company

Ordinary share capital

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

3. Apportionment of Income Statement

	2025	2024
	€	€
Profit brought forward	-	-
Profit carried forward	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 01 December 2025.