Brew Brothers Creations Limited

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Brew Brothers Creations Limited

Directors and other information

Directors	Jonathan Luff Gillian Luff
Company number	700568
Auditors	Accounting Services Gorey Teallach Raheenagee Camolin Co Wexford
Business address	Craig Carrig College Road Ballytegan Gorey Co Wexford
Bankers	AIB Main Street Gorey Co Wexford

Brew Brothers Creations Limited

Statement of Directors' responsibilities for the shareholders' financial statements

Company law requires the directors to prepare financial statements for each financial period which 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently

- make judgements and 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 directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with that Act. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

On behalf of the board

Jonathan Luff	**Gillian Luff**	
Director	**Director**	**Date: 3rd February 2026**

Brew Brothers Creations Limited

Abridged balance sheet
as at 31 December 2025

		2025		2024	
	Notes	**€**	**€**	**€**	**€**
Fixed assets					
Tangible assets	**2**		1,780		1,780
Current assets					
Debtors		103		255	
Cash at bank and in hand		1,241		611	
		1,344		866	
Creditors: amounts falling due within one year		(12,545)		(12,545)	
Net current liabilities			(11,201)		(11,679)
Total assets less current liabilities			(9,421)		(9,899)
Deficiency of assets			(9,421)		(9,899)
Capital and reserves					
Profit and loss account			(9,421)		(9,899)
Shareholders' funds			(9,421)		(9,899)

We as directors of Brew Brothers Creations 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 notes on pages 5 to 6 form an integral part of these financial statements.

On behalf of the board

Jonathan Luff	**Gillian Luff**
Director	**Director**

1. Statement of 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.

1.1. Basis of preparation

The accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.5% Straight Line

1.4. Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

.... continued

1.5. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

2. Fixed assets

	Tangible fixed assets €
Cost	
At 1 January 2025	2,226
At 31 December 2025	2,226
Depreciation	
At 1 January 2025	446
At 31 December 2025	446
Net book values	
At 31 December 2025	1,780
At 31 December 2024	1,780

3. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

4. Approval of financial statements

The financial statements were approved by the Board on 3 February 2026 and signed on its behalf by

Jonathan Luff
Director

Gillian Luff
Director