

# APPENDIX 2 - MICRO COMPANY - AUDIT EXEMPT SAMPLE ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS

(Non-Group Situation)

NBRACKEN CONSULTING  
SERVICES AND ENG  
SALES LIMITED [Insert  
672924  
Unaudited Financial Statements  
25.12.2025

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## **Names of Directors and Other Information**

Company Registration No:  
672924

Place of Registration:  
No: 1 (Siochanta),  
Upper Drommahane,  
Mallow, Cork, Ireland  
P51 K33V

Legal form of Company:  
Limited

Registered Office  
No: 1 (Siochanta),  
Upper Drommahane,  
Mallow, Cork, Ireland  
P51 K33V

Directors:  
Noel Bracken

Secretary:  
Barbara Egan

Auditor: NA

Bankers: NA

Solicitors: NA

## Format 1

### NBRACKEN CONSULTING SERVICES AND ENG SALES LIMITED BALANCE SHEET as at 25.12.2025

	Current Year 2025	Previous Year 2024
Called up share capital not paid	100	100
Fixed Assets	0	0
Current Assets	0	0
Prepayments and accrued income	0	0
Creditors: amounts falling due within one year	0	0
Net current assets (liabilities)	0	0
Total Assets less current liabilities	0	0
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
Accruals and deferred income	0	0
Capital and reserves	100	100

## Format 2

### NBRACKEN CONSULTING SERVICES AND ENG SALES LIMITED

	Current Year 2025	Previous Year 2024
<b>ASSETS</b>		
Called up share capital not paid	100	100
Fixed Assets	0	0
Current Assets	0	0
Prepayments and accrued income	0	0
<b>CAPITAL, RESERVES AND LIABILITIES</b>		
Capital and reserves	100	100
Provisions for liabilities	0	0
Creditors (1)	0	0
Accruals and deferred income	0	0

(A micro company is not obliged to prepare a Directors Report under section 325 Companies Act 2014 as amended by section 41 of the Companies (Accounting) Act 2017, as long as the information required under section 328 is included as a note or a footnote to the balance sheet).

We the directors of ABC Ltd state that;

- (a) These financial statements have been prepared in accordance with the micro companies regime.
- (b) *the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014*
- (c) *the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied*
- (d) *the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014*
- (e) *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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company*
- (f) *The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.*

On behalf of the board

Typed Name of Signatory  
Director Noel Bracken  
Date 15.01.2026

Typed Name of Signatory  
Director Noel Bracken  
Date 15.01.2026

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#### EXPLANATORY NOTES ON THE CONTENTS OF THE BALANCE SHEET

*(These notes are to assist you with the Balance Sheet and should not be included as part of the Financial Statements)*

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**(1) Creditors:** Amounts falling due within one year and after one year shall be shown separately

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#### Notes to the Financial Statements

Micro Companies follow Schedule 3B of the Companies Act 2014 as inserted by Companies (Accounting) Act 2017 with relation to Accounting Principles, Form and Content of financial statements.

Under s.291 CA 2014 as amended, a company shall ensure that its CA entity financial statements include a statement as to whether they have been prepared in accordance with applicable accounting standards and identify the standards in question and that any material departure from those standards, the effect of the departure and the reasons for it are noted in the CA entity financial statements.

#### Micro Companies

- are exempted from the requirements of section 305 - disclosure of directors remuneration.
- are exempted from the requirements of section 305a - payments to third parties for services of directors.
- are exempted from the requirements of section 309 - other arrangements and transactions in which the directors have material interest.
- are exempted from the requirements of section 314 - information on related undertakings
- are exempted from the requirements of section 317 - disclosures of particulars of staff
- are exempted from the requirements of section 318 - details of authorised share capital, allotted share capital and movements
- are exempted from the requirements of section 319 - financial assistance for purchase of own shares
- **are not exempted from section 320** - holding of own shares or shares in holding undertaking

- **are not exempted from section 321** - disclosure of accounting policies - a company shall disclose in the notes to the financial statements the accounting policies adopted by the company in determining - the items and amounts to be included in its balance sheet and the items and amounts to be included in its profit and loss account. Where a company changes an accounting policy the reason for the change shall also be disclosed and to the extent practicable the impact of the change in accounting policy on the financial statements for the current and preceding financial years.
- are exempted from section 322(2) - disclosure of remuneration for audit, audit-related work and non-audit work.
- are exempted from section 323 - information on arrangements not included in balance sheet
- is not obliged to prepare a Directors Report under section 325 Companies Act 2014 as amended by section 41 of the Companies (Accounting) Act 2017, as long as the information required under section 328 is included as a note or a footnote to the balance sheet