

Company Number: 660354

Brennan's Academy of Performing Arts Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Brennan's Academy of Performing Arts Limited
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Brennan's Academy of Performing Arts Limited

DIRECTORS AND OTHER INFORMATION

Directors	Fiona Fennelly Noella McCann Laura Brennan
Company Secretary	Fiona Fennelly
Company Number	660354
Registered Office	5 Glen Easton Manor Leixlip Co Kildare Ireland
Accountants	MHOS & Co Limited Chartered Certified Accountants Unit 21 (D3), Bymac Centre Northwest Business Park, Blanchardstown D15 W027 Ireland
Bankers	AIB Main Street Leixlip Co Kildare

Brennan's Academy of Performing Arts Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Receivables	4	-	3
Cash at bank and in hand		48,053	39,337
		<u>48,053</u>	<u>39,340</u>
Payables: amounts falling due within one year	5	(32,101)	(28,011)
Net Current Assets		15,952	11,329
Total Assets less Current Liabilities		15,952	<u>11,329</u>
Equity			
Called up share capital presented as equity		3	3
Retained earnings	6	15,949	11,326
Shareholders' Funds		15,952	<u>11,329</u>

We as Directors of Brennan's Academy of Performing Arts 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 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 contained in section 352 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 board on 3 March 2026 and signed on its behalf by:

Fiona Fennelly
Director

Noella McCann
Director

Brennan's Academy of Performing Arts Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Brennan's Academy of Performing Arts Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 660354. The registered office of the company is 5 Glen Easton Manor, Leixlip, Co Kildare, Ireland. 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 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Ordinary share capital

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

Brennan's Academy of Performing Arts Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Employees

	2025 Number	2024 Number
Administration	<u>3</u>	<u>3</u>

4. Receivables

	2025 €	2024 €
Called up share capital not paid	<u>-</u>	<u>3</u>

5. Payables Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	-	19
Taxation	1,523	831
Directors' current accounts	5,250	5,250
Other creditors	88	246
Accruals	2,891	2,300
Deferred Income	22,349	19,365
	<u>32,101</u>	<u>28,011</u>

6. Income Statement

	2025 €	2024 €
At 1 January 2025	11,326	3,127
Profit for the financial year	4,623	8,199
At 31 December 2025	<u>15,949</u>	<u>11,326</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 March 2026.