

SIRGROVE Limited
Abridged Financial Statements
Year Ended 31st July 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

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SIRGROVE Limited

Year Ended 31st July 2025

Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept 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, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SIRGROVE Limited

Year Ended 31st July 2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 8.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to McKenna Law, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 July 2025.

On behalf of the board

James Hudson
Director

Denise Hudson
Director

DATE: 21 March 2026

SIRGROVE Limited

Abridged Balance Sheet For the year ended 31st July 2025

	Note	€ 2025	€ 2024
<u>Fixed Assets</u>			
Tangible assets		0	0
Financial assets		<u>0</u>	<u>0</u>
		0	0
<u>Current Assets</u>			
Stocks		0	0
Debtors		0	0
Cash at bank and in hand		<u>100</u>	<u>100</u>
		100	100
Creditors: amounts falling due within one year		(0)	(0)
<u>Net current assets</u>		<u>100</u>	<u>100</u>
Total assets less current liabilities		100	100
Creditors: amounts falling due after more than one year		<u>0</u>	<u>0</u>
<u>Net assets</u>		<u>100</u>	<u>100</u>
<u>Capital and Reserves</u>			
Called up share capital presented as Equity	1	100	100
Profit and loss account		<u>0</u>	<u>0</u>
<u>Total Equity Shareholders funds</u>		<u>100</u>	<u>100</u>

We, as directors of Sirgrove 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

SIRGROVE Limited

Abridged Balance Sheet For the year ended 31st July 2025

(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 Section 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 Section 353 Companies Act 2014.

On behalf of the board

Denise Hudson
Director

James Hudson
Director

DATE: 21 March 2026

SIRGROVE Limited

Abridged Notes To The Financial Statements Year Ended 31st July 2025

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as published by Association of Chartered Certified Accountants and the Companies Act 2014 and FRS 102.

Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Pensions

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

SIRGROVE Limited

Abridged Notes To The Financial Statements Year Ended 31st July 2025

2. STAFF NUMBERS AND COSTS

	2025	2024
The average number of employees was as follows		
Administration	0	0

These numbers include executive directors.

The aggregate payroll costs of these employees were as follows:

	2025 €	2024 €
Wages & Salaries	0	0
Social Welfare Costs	0	0
Retirement Benefits	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

3. DIRECTORS REMUNERATION AND TRANSACTIONS

	€ 2025	€ 2024
Salary	0	0
Retirement Benefits	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Directors loans		
	James Hudson	Denise Hudson
Opening balance	0	0
Repayments to directors	0	0
Advances from directors	<u>0</u>	<u>0</u>
Closing balance	<u>0</u>	<u>0</u>

Maximum amount outstanding to directors during the year

SIRGROVE Limited

Abridged Notes To The Financial Statements Year Ended 31st July 2025

4. CALLED UP SHARE CAPITAL	€	€
	2025	2024
Authorised Equity		
100,000 ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity	€	€
	2025	2024
100 ordinary shares of €1.00	<u>100</u>	<u>100</u>

5. DIRECTORS AND SECRETARIES INTERESTS

The director's and secretary's interests in the company at the beginning and end of the year were as follows;

	James Hudson €1 ordinary shares	Denise Hudson €1 ordinary shares	Total
At the beginning of the year	50	50	100
At the end of the year	50	50	100