

COMPANY REGISTRATION NUMBER 587793

BRENCO TRIDENT LIMITED
ABRIDGED ACCOUNTS
31ST JULY 2025

BRENCO TRIDENT LIMITED

ABRIDGED ACCOUNTS

YEAR ENDED 31ST JULY 2025

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BRENCO TRIDENT LIMITED
OFFICERS AND PROFESSIONAL ADVISERS

The board of directors	Keith Brennan
Company secretary	Sharon Brennan
Registered office	Lily's Bar 79 Pearse Street Nenagh Tipperary
Bankers	Allied Irish Banks PLC Pearse Street Nenagh Co. Tipperary
Solicitors	James O'Brien & Co. 30 Castle Street Nenagh Co. Tipperary

BRENCO TRIDENT LIMITED

ABRIDGED BALANCE SHEET

31ST JULY 2025

	Note	2025		2024	
		€	€	€	€
CURRENT ASSETS					
Debtors		26,384		26,605	
Cash at bank and in hand		34		183	
		<u>26,418</u>		<u>26,788</u>	
CREDITORS: Amounts falling due within one year		<u>6,466</u>		<u>6,466</u>	
NET CURRENT ASSETS			<u>19,952</u>		<u>20,322</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>19,952</u>		<u>20,322</u>
CAPITAL AND RESERVES					
Called-up equity share capital			99		99
Profit and loss account	3		<u>19,853</u>		<u>20,223</u>
SHAREHOLDERS' FUNDS			<u>19,952</u>		<u>20,322</u>

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".

I, as director of Brenco Trident 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 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 (as a micro company); 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.

The Balance sheet continues on the following page.

The notes on page 4 form part of these abridged accounts.

BRENCO TRIDENT LIMITED

ABRIDGED BALANCE SHEET *(continued)*

31ST JULY 2025

These abridged accounts were approved by the directors and authorised for issue on 10th April 2026, and are signed on their behalf by:

Keith Brennan
Director

The notes on page 4 form part of these abridged accounts.

BRENCO TRIDENT LIMITED
NOTES TO THE ABRIDGED ACCOUNTS
YEAR ENDED 31ST JULY 2025

1. GENERAL INFORMATION

Brenco Trident Limited is a company limited by shares incorporated in Republic of Ireland.

2. 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.

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 and promulgated by Chartered Accountants Ireland.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value comprises the actual or estimated selling prices less all further costs to completion or to be incurred in marketing, selling and distribution.

Turnover

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

Trade and other debtors

Trade and other debtors are initially recognised at invoice value. Debtors are reviewed for recoverability and provision made for doubtful debts.

Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are recognised at cost.

Employee benefits

The company does not operate a pension scheme for its employees.

BRENCO TRIDENT LIMITED
NOTES TO THE ABRIDGED ACCOUNTS
YEAR ENDED 31ST JULY 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Share capital of the company

Ordinary share capital

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

3. APPROPRIATION OF INCOME STATEMENT	2025	2024
	€	€
Profit brought forward	20,223	20,594
Profit/(loss) for the year	(370)	(371)
	<hr/>	<hr/>
Profit carried forward	19,853	20,223
	<hr/> <hr/>	<hr/> <hr/>