

Company Number: 563553

Faction Collective Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Faction Collective Limited

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Faction Collective Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to OnePlus Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Timothy Bebbington
Director

16 January 2026

Faction Collective Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	24,061	4,348
		<hr/>	<hr/>
Current Assets			
Debtors	7	50,174	54,947
Cash at bank and in hand		181,111	155,368
		<hr/>	<hr/>
		231,285	210,315
		<hr/>	<hr/>
Creditors: amounts falling due within one year	8	(108,494)	(60,513)
		<hr/>	<hr/>
Net Current Assets		122,791	149,802
		<hr/>	<hr/>
Total Assets less Current Liabilities		146,852	154,150
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		50	50
Revaluation reserve	9	(124,317)	(124,317)
Retained earnings		271,119	278,417
		<hr/>	<hr/>
Shareholders' Funds		146,852	154,150
		<hr/> <hr/>	<hr/> <hr/>

I as Director of Faction Collective 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) I 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 small companies' regime.

Approved by the board on 16 January 2026 and signed on its behalf by:

Timothy Bebbington
 Director

Faction Collective Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 December 2025

	Called up share capital	Revaluation reserve	Retained earnings	Total
	€	€	€	€
At 1 January 2024	-	(124,317)	279,794	155,477
Loss for the financial year	-	-	(1,377)	(1,377)
At 31 December 2024	50	(124,317)	278,417	154,150
Loss for the financial year	-	-	(7,298)	(7,298)
At 31 December 2025	50	(124,317)	271,119	146,852

Faction Collective Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Faction Collective Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 563553. The registered office of the company is. The principal activity is the provision of market branding services. 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computer Equipment	-	15% Reducing Balance
Fixtures, fittings and equipment	-	15% Reducing Balance
Office equipment	-	15% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors 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 creditors

Trade and other creditors 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.

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 Balance Sheet date.

Ordinary share capital

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

Faction Collective Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	5,744	1,323
	<u> </u>	<u> </u>
4. Employees		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
	2025	2024
	Number	Number
Director	1	1
	<u> </u>	<u> </u>
5. Tax on loss	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	-	-
	<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Loss taxable at 12.50%	(7,298)	(1,377)
	<u> </u>	<u> </u>
Loss before tax multiplied by the standard rate of corporation tax in Ireland at 12.50% (2024 - 12.50%)	(912)	(172)
Effects of:		
Expenses not deductible for tax purposes	201	325
Depreciation in excess of capital allowances for period	145	(193)
Utilisation of tax losses	566	40
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 5 (a))	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

Faction Collective Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tangible assets	Computer Equipment	Fixtures, fittings and equipment	Office equipment	Total
	€	€	€	€
Cost				
At 1 January 2025	2,459	17,312	3,496	23,267
Additions	-	25,457	-	25,457
At 31 December 2025	<u>2,459</u>	<u>42,769</u>	<u>3,496</u>	<u>48,724</u>
Depreciation				
At 1 January 2025	1,785	14,751	2,383	18,919
Charge for the financial year	101	5,476	167	5,744
At 31 December 2025	<u>1,886</u>	<u>20,227</u>	<u>2,550</u>	<u>24,663</u>
Net book value				
At 31 December 2025	<u><u>573</u></u>	<u><u>22,542</u></u>	<u><u>946</u></u>	<u><u>24,061</u></u>
At 31 December 2024	<u>674</u>	<u>2,561</u>	<u>1,113</u>	<u>4,348</u>
7. Debtors			2025	2024
			€	€
Trade debtors			50,174	49,573
Prepayments			-	5,374
			<u>50,174</u>	<u>54,947</u>
8. Creditors			2025	2024
Amounts falling due within one year			€	€
Amounts owed to credit institutions			44	-
Trade creditors			13,403	2,252
Taxation			21,832	52,178
Director's current account (Note 11)			642	547
Other creditors			4,971	-
Accruals			67,602	5,536
			<u>108,494</u>	<u>60,513</u>
9. Reserves		Revaluation reserve	Profit and loss account	Total
		€	€	€
At 1 January 2025		(124,317)	278,417	154,100
Loss for the financial year		-	(7,298)	(7,298)
At 31 December 2025		<u>(124,317)</u>	<u>271,119</u>	<u>146,802</u>
10. Capital commitments				

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

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	110,000	150,000
Pension contributions	80,188	57,771
	<u>190,188</u>	<u>207,771</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Timothy Bebbington	642	547
	<u>642</u>	<u>547</u>

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 16 January 2026.