

SHARECLUB LIMITED
Abridged Unaudited Financial Statements
for the financial period from 23 August 2024 to 31 July 2025

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SHARECLUB LIMITED

COMPANY INFORMATION

for the financial period from 23 August 2024 to 31 July 2025

DIRECTOR Sarah Anna Fliessbach (Appointed 23 August 2024)

SECRETARY Darby O'Hara

REGISTERED OFFICE Fumbally Exchange
Malpas Street
Dublin 8
D08Y273
Ireland

COMPANY NUMBER 770385

CHARTERED ACCOUNTANTS Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS Allied Irish Bank
61 South Richmond St
Dublin 2
Ireland

SHARECLUB LIMITED

BALANCE SHEET

As at 31 July 2025

	31.07.2025
	€
Fixed assets	3,719
Current assets	1,421
Prepayments and accrued income	916
Creditors: amounts falling due within one year	(28,647)
Net current liabilities	(26,310)
Total assets less current liabilities	(22,591)
Accruals and deferred income	(1,364)
Net liabilities	(23,955)
Capital and reserves	(23,955)

I, as director of Shareclub Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Shareclub Limited (registered number: 770385) were approved and authorised for issue by the director on 27 March 2026 and were signed on its behalf by:



Sarah Anna Fliessbach
Director

SHARECLUB LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS for the financial period from 23 August 2024 to 31 July 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial period, unless otherwise stated.

General information and basis of accounting

Shareclub Limited (registered number 770385) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Fumbally Exchange, Malpas Street, Dublin 8, D08Y273, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Shareclub Limited is considered to be Euro because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director notes that the business has net liabilities of €23,955. The Company is supported through loans from the director. The director has confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the director will continue to support the Company. Given the current position, the director believes that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Reporting period length

The company was incorporated on 23 August 2024. These financial statements cover the period from 23 August 2024 (date of incorporation) to 31 July 2025, which is the company's first financial reporting period. Subsequent financial years will be for 12 months ending on 31 July.

Turnover

Turnover is recognised at the transaction price of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction price of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership have passed to the customer, the goods have been delivered, the amount of revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the company.

Turnover from the provision of services is recognised when the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

SHARECLUB LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial period from 23 August 2024 to 31 July 2025

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Full years depreciation in year of purchase and none in year of disposal. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:

Office equipment 4 years straight line

Computer equipment 3 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price 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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price 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.

Ordinary share capital

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

SHARECLUB LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial period from 23 August 2024 to 31 July 2025

2. Appropriation of profit and loss

	Profit and loss account
	€
At 23 August 2024	-
Loss for the financial period	(24,055)
Total comprehensive loss	<u>(24,055)</u>
At 31 July 2025	<u><u>(24,055)</u></u>