FAIRCAPE LIMITED

UNAUDITED FINANCIAL STATEMENTS

for 12 month period ending 31 DECEMBER 2025

Company Registration Number : 630631

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Directors and Other Information

Directors	Norman John Kelly Beverley Merle Kelly
Company Secretary	Beverley Merle Kelly
Company Registration Number	630631
Legal Form	Private Company Limited
Place of Registration	Republic of Ireland
Date Incorporated	19th July 2018
Registered Office and Business Address	7 Merrion View Avenue, Ballsbridge, Dublin 4
Accountants	KTA
Bankers	AIB, Ballsbridge, Dublin 4, Republic of Ireland

FAIRCAPE LIMITED

Profit and Loss Account

For the 12 month period ending 31 DECEMBER 2025

	12 month period ended Dec 2025 €	12 month period ended Dec 2024 €
Turnover	458,619	432,184
Staff Cost	(447,838)	(393,350)
Donations	(4,320)	(4,320)
Depreciation	(557)	(557)
Other Expenses	(10,797)	(10,239)
Tax	0	(2,778)
Net Profit /(Loss)	(4,892)	20,940
Retained Profit/Loss Brought Forward	**154,318**	**133,378**
Retained Profit Carried Forward	149,426	154,318

FAIRCAPE LIMITED

Balance Sheet

As at 31 DECEMBER 2025

	As at 31 Dec 2025 €	As at 31 Dec 2024 €
Fixed Assets	2,041	2,198
Current Assets	180,162	161,000
Creditor's amounts falling due within one year	(32,677)	(8,780)
Net Current Assets	**147,485**	**152,220**
Total Assets less Current Liabilities	**149,526**	**154,418**
Creditors amounts falling due after more than one year	0	0
Net Assets	**149,526**	**154,418**
Share Capital	100	100
Retained Profit	149,426	154,318
CAPITAL AND RESERVES	**149,526**	**154,418**

We the directors of FairCape Limited state that;

(a) These financial statements have been prepared in accordance with the micro companies regime
(b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
(c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
(d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
(e) 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

(f) The company has relied on the specified exemption contained in section 352 Companies Act 2014 as a micro company; We have done so on the ground 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.

Approved and signed on Behalf of the board:

Norman John Kelly

Director

Date: 9 February 2026

Beverley Merle Kelly

Director

Date: 9 February 2026

1. 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 the Institute of Chartered Accountants in Ireland.

The financial statements have been presented in Euro (€) which is also the functional currency.

Turnover

Turnover represents the total invoice value, excluding value added tax, of services income invoiced during the 12 month period.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight Line
Office Equipment and IT	- 12.5% Straight Line

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the accounting period 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 not recognised.

Ordinary share capital

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

Authorised Share Capital	€ 100,000
Issued Share Capital	€ 100

Cash and cash equivalents
Cash consists of cash on hand and demand deposits.

Other financial assets
Other financial assets include trade debtors. These financial assets are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities
Other financial liabilities include trade creditors. These financial liabilities are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

2. DIRECTORS' TRANSACTIONS

As permitted by the Companies Act 2014 the following interest free loans were made to the directors:

	Balance at 31/12/2024 €	Advances €	Repayments €	Balance at 31/12/2024 €
Norman Kelly	(977)	3,481	(2,355)	149
Beverley Kelly	0	0	0	0

Value of the above arrangements with directors expressed as a percentage of the company's net assets;

	Balance at 31/12/2025	Balance at 31/12/2025
Norman Kelly	0%	0%
Beverley Kelly	0%	0%

3. CREDITORS

Creditors amounts falling due within one year
The company has trade creditors which is included in creditors amounts falling due within one year on the balance sheet.

Creditors amounts falling due after more than one year
The company does not have any long term liabilities due after more than one year.

4. FINANCIAL COMMITMENTS AND GUARANTEES

The company had no financial commitments contracted but not provided for in the financial statements.

5. APPROPRIATION OF PROFIT AND LOSS ACCOUNT for 12 month period ended December 2025.

	€
Retained profit at 31 December 2024	154,318
Loss for the 12 month period ended December 2025	(4,892)
Profit carried forward	**149,426**

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 9 February 2026.