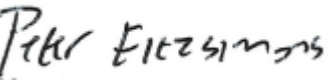


Company Number: 692144

**S&P Accountants & Business  
Advisors Limited  
(the "Company")**

**We hereby certify that the accounting documents of the Company for the financial year ended 08 October 2025, which are required by Section 1303 - return of accounting documents of EEA Company of the Companies Act 2014 to be delivered to the Registrar, are true copies of the originals**

Director 

Director 

Company registered no: 692144

S&P Accountants & Business Advisors  
Limited

Abridged Unaudited Financial Statements  
for the year ended 08 October 2025

# **S&P Accountants & Business Advisors Limited**

## **Contents**

Statement of Financial Position	1
Notes to the financial statements	3

## S&P Accountants & Business Advisors Limited

### Statement of Financial Position

as at 08 October 2025

	Notes	08/10/2025	08/10/2024
<b>Current assets</b>			
Cash		3,668	373
Trade Debtors		0	2,500
Creditors (Amount falling due within one year)	2	(2,161)	(2,115)
<b>Net current assets/(liabilities)</b>		1,507	759
<b>Net assets/(liabilities)</b>		<u>1,507</u>	<u>759</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		1,505	757
<b>Shareholder funds</b>		<u>1,507</u>	<u>759</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".

We as Directors of S&P Accountants & Business Advisors 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 359 are satisfied,

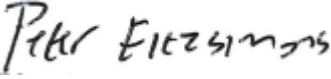
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 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 (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.

Approved by the Directors and authorised for issue on 7th January 2026 and signed on its behalf by:

Director 

Director 

# **S&P Accountants & Business Advisors Limited**

## **Notes to the abridged financial statements for the year ended 08 October 2025**

### **1. General information**

S&P Accountants & Business Advisors Limited is a company limited by shares incorporated in the Republic of Ireland. 28 Castlemoyne, Balgriffin, Dublin 13 is the registered office, which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### **2. Accounting policies**

Summary of significant accounting policies

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

After making enquiries, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

#### **Turnover**

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

**Notes to the abridged financial statements Cont.  
for the period ended 08 October 2025**

**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 Statement of Financial Position date.

**Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares are shown in equity as a deduction, net of tax, from the proceeds.

<b>2</b>	<b>Creditors (Amount falling due within one year)</b>	<b>08/10/2025</b>	<b>08/10/2024</b>
	Accruals	(2,161)	(2,115)
		<u>(2,161)</u>	<u>(3,274)</u>
<b>3</b>	<b>Called up share capital</b>	<b>08/10/2025</b>	<b>08/10/2024</b>
	<b>Alloted, called up and fully paid</b>		
	Ordinary shares	<u>2</u>	<u>2</u>

**Notes to the abridged financial statements Cont.  
for the period ended 08 October 2025**

<b>4 Appropriation of Income Statement</b>	<b>08/10/2025</b>	<b>08/10/2024</b>
Brought forward	757	334
Profit for the year	748	424
	<hr/>	<hr/>
Profit carried forward	1,505	757
	<hr/>	<hr/>

**5 Post balance sheet events**

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

**6 Approval of the Financial Statements**

The financial statements were approved and authorised for issue by the board of directors on 7th January 2026