

Brand Alchemists IE Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Brand Alchemists IE Limited

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Brand Alchemists IE Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors 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 directors are 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.

As explained in note 4, the directors do not consider the going concern basis to be appropriate and these financial statements have therefore not been prepared on that basis.

The directors are 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 Directors' 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm 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.

The directors confirm that they have made available to Byrne & McCall, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Maya Jeyaratnam
Director

8 January 2026

Joseph Ruane
Director

8 January 2026

Brand Alchemists IE Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	-	69
Cash and cash equivalents		100	100
		<u>100</u>	<u>169</u>
Creditors: amounts falling due within one year	7	-	(1,869)
Net Current Assets/(Liabilities)		<u>100</u>	<u>(1,700)</u>
Total Assets less Current Liabilities		<u>100</u>	<u>(1,700)</u>
Creditors:			
amounts falling due after more than one year	8	-	(11,479)
Net Assets/(Liabilities)		<u>100</u>	<u>(13,179)</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	-	(13,279)
Equity attributable to owners of the company		<u>100</u>	<u>(13,179)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Brand Alchemists IE 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. 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 8 January 2026 and signed on its behalf by:

Maya Jeyaratnam
Director

Joseph Ruane
Director

Brand Alchemists IE Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	(5,987)	(5,887)
Loss for the financial period	-	(7,292)	(7,292)
At 30 April 2024	100	(13,279)	(13,179)
Profit for the financial year	-	13,279	13,279
At 30 April 2025	100	-	100

Brand Alchemists IE Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Brand Alchemists IE Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 717824. The registered office of the company is Limerick House, Limerick Lane, Newbridge, Co. Kildare 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. 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 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared 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" Section 1A, 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 and Section 1A of FRS 102.

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.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Period of financial statements

The comparative figures relate to the 12 month period ended 30 April 2024.

Brand Alchemists IE Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

4. Going concern

The company ceased to trade on 18th April 2025, and the directors intend on applying to have the company voluntary struck-off. Accordingly, the going concern basis of preparation is not appropriate and the financial statements have been prepared on a basis other than going concern. This has not resulted in any adjustments being required to the recognition, measurement or classification of assets or liabilities.

5. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

6. Debtors	2025 €	2024 €
Taxation	-	69
	<u> </u>	<u> </u>

7. Creditors Amounts falling due within one year	2025 €	2024 €
Trade creditors	-	369
Accruals	-	1,500
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	-	1,869
	<u> </u>	<u> </u>

8. Creditors Amounts falling due after more than one year	2025 €	2024 €
Amounts owed to related parties (Note 11)	-	11,479
	<u> </u>	<u> </u>

9. Income Statement

	2025 €	2024 €
At 1 May 2024	(13,279)	(5,987)
Profit/(loss) for the financial year	13,279	(7,292)
	<u> </u>	<u> </u>
At 30 April 2025	-	(13,279)
	<u> </u>	<u> </u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

11. Related party transactions

Brand Alchemist IE Limited is 100% owned by The Brand Alchemists Limited a company incorporated in the United Kingdom. During the financial period under review The Brand Alchemists Limited gave financial support to the company to ensure that the company could meet its liabilities as they became due.

In consequence of the decision to wind up the company, The Brand Alchemists Limited has written off the total amount due from Brand Alchemist IE Limited.

	2025 €	2024 €
Amounts falling due after more than one year	-	11,479

12. Parent company

The company regards The Brand Alchemists Limited as its parent company.

Brand Alchemists IE Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 8 January 2026.