
FENBROOK HOLDINGS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FENBROOK HOLDINGS LIMITED

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FENBROOK HOLDINGS LIMITED

COMPANY INFORMATION

DIRECTORS

Robert Ball
Albert Farrell
Catherine Farrell

COMPANY SECRETARY

Albert Farrell

REGISTERED NUMBER

124327

REGISTERED OFFICE

49 Beechpark Road
Foxrock
Dublin 18

ACCOUNTANTS

Crowe Ireland
Chartered Accountants
40 Mespil Road
Dublin 4
D04 C2N4

BANKERS

AIB Bank PLC
40-41 Westmoreland Street
Dublin 2

FENBROOK HOLDINGS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

	2025	2024
	€	€
Fixed assets	6	6
Current assets	20,136	13,609
Creditors: amounts falling due within one year	(18,395)	(11,931)
Net current assets	1,741	1,678
Net assets	1,747	1,684
Capital and reserves	1,747	1,684

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

We, as Directors of Fenbrook Holdings 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 members 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the Board:

DocuSigned by:

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Albert Farrell
 Director

Date: 11/2/2026

Signed by:

0710B3FA124E4F4...
Robert Ball
 Director

Date: 18/2/2026

The notes on pages 3 to 5 form part of these financial statements.

FENBROOK HOLDINGS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. GENERAL INFORMATION

Fenbrook Holdings Limited is primarily engaged in the provision of secretarial services. The registered office is 49 Beechpark Road, Foxrock, Dublin 18.

The Company is a limited liability company incorporated and domiciled in Ireland and its company registration number is 124327. The Company is tax resident in Ireland.

The Company's functional and presentational currency is Euro.

2. ACCOUNTING POLICIES**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

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

2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

FENBROOK HOLDINGS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES (CONTINUED)**2.3 TANGIBLE FIXED ASSETS (CONTINUED)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Profit and Loss Account.

2.4 VALUATION OF INVESTMENTS

Investments in subsidiaries are measured at cost less accumulated impairment.

2.5 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

2.6 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 CREDITORS

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2.8 TAXATION

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

FENBROOK HOLDINGS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES (CONTINUED)

2.9 FINANCIAL INSTRUMENTS

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.

2.10 ORDINARY SHARE CAPITAL

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

3. SHARE CAPITAL

	2025	<i>2024</i>
	€	€
AUTHORISED		
100,000 (<i>2024 - 100,000</i>) Ordinary shares of €1.269739 each	126,974	<i>126,974</i>
	<u><u> </u></u>	<u><u> </u></u>
ALLOTTED, CALLED UP AND FULLY PAID		
500 (<i>2024 - 500</i>) Ordinary shares of €1.269739 each	635	<i>635</i>
	<u><u> </u></u>	<u><u> </u></u>

4. EXEMPTION FROM CONSOLIDATION

The company is availing of the exemption from preparing group financial statements specified under section 297 of the Companies Act 2014.

5. APPROPRIATION OF PROFIT & LOSS ACCOUNT

	2025	<i>2024</i>
	€	€
Profit and loss account brought forward at the beginning of the year	1,049	<i>1,095</i>
(Loss)/Profit for the financial year	63	<i>(46)</i>
PROFIT AND LOSS ACCOUNT CARRIED FORWARD AT THE END OF THE YEAR	<u><u>1,112</u></u>	<u><u><i>1,049</i></u></u>