

Company registration number: 270114

**Fixtronix Limited
Trading as Fixtronix**

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

Fixtronix Limited

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Fixtronix Limited

Directors and other information

Directors	David Smyth Barbara Smyth
Secretary	Barbara Smyth
Company number	270114
Registered office	Fixtronix Limited 3 Railway Court Newtownforbes Longford
Business address	3 Railway Court Newtownforbes Co Longford
Bankers	AIB Bank PLC Swords Co Dublin
Solicitors	Carley & Co 10 Anglesea Street Dublin 2

Fixtronix Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Fixtronix Limited

**Balance sheet
As at 30/06/25**

	2025 Euro	2024 Euro
Fixed assets	<u>2</u>	<u>2</u>
Current assets	488	4,307
Creditors: amounts falling due within one year	<u>(7,562)</u>	<u>(8,157)</u>
Net current liabilities	<u>(7,074)</u>	<u>(3,850)</u>
Total assets less current liabilities	(7,072)	(3,848)
Accruals and deferred income	(490)	(1,140)
Net liabilities	<u><u>(7,562)</u></u>	<u><u>(4,988)</u></u>
Capital and reserves	<u><u>(7,562)</u></u>	<u><u>(4,988)</u></u>

We, as directors of Fixtronix 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 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 29/01/26 and signed on behalf of the board by:

David Smyth
Director

Barbara Smyth
Director

Fixtronix Limited

Notes to the abridged financial statements Financial year ended 30/06/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Fixtronix Limited, 3 Railway Court, Newtownforbes, Longford.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Tangible assets

Tangible assets are initially recorded at cost, and is subsequently stated at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Appropriations of profit and loss account

	2025	2024
	Euro	Euro
At the start of the financial year	(5,115)	(2,776)
Loss for the financial year	(2,574)	(2,339)
At the end of the financial year	<u>(7,689)</u>	<u>(5,115)</u>