

**Sluaite Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Sluaite Limited**  
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# Sluaite Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 Statement of Financial Position 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. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Garrett Wren, (Chartered Accountant), 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 31 December 2025."

### Signed on behalf of the board

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**Joanne Moore**  
Director

28 January 2026

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**Peter Jordan**  
Director

28 January 2026

**Sluaithe Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	<u>784</u>	<u>1,565</u>
<b>Current Assets</b>			
Debtors	7	555	6,990
Cash and cash equivalents		<u>32,674</u>	<u>48,463</u>
		<u>33,229</u>	<u>55,453</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(13,034)</u>	<u>(16,842)</u>
<b>Net Current Assets</b>		<u>20,195</u>	<u>38,611</u>
<b>Total Assets less Current Liabilities</b>		<u><u>20,979</u></u>	<u><u>40,176</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1,000	1,000
Retained earnings		<u>19,979</u>	<u>39,176</u>
<b>Equity attributable to owners of the company</b>		<u><u>20,979</u></u>	<u><u>40,176</u></u>

# Sluaite Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

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 Sluaite 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 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 28 January 2026 and signed on its behalf by:**

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**Joanne Moore**  
Director

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**Peter Jordan**  
Director

# Sluaite Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Sluaite Limited is a company limited by shares incorporated in Ireland. Brookfield Mews, Mount Merrion Avenue, Blackrock, Co Dublin is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 December 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 on the going concern basis and 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.

#### Turnover

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

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

#### 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.

#### 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 Statement of Financial Position date.

#### Ordinary share capital

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

**Sluaithe Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**3. Critical Accounting Judgements and Estimates**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

**Accruals and Provisions**

For the period presented, the accounting estimates and assumptions relate to accrued expenditure. These estimates and assumptions are not considered to carry a significant risk of causing a material adjustment to the carrying amounts of these assets and liabilities within the next financial year.

<b>4. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>781</b>	781
	<u>          </u>	<u>          </u>
<b>5. Employees</b>	<b>2025</b>	2024
	Number	Number
Directors	<b>2</b>	2
	<u>          </u>	<u>          </u>
<b>6. Property, plant and equipment</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	6,251	6,251
	<u>          </u>	<u>          </u>
At 31 December 2025	6,251	6,251
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 January 2025	4,686	4,686
Charge for the financial year	781	781
	<u>          </u>	<u>          </u>
At 31 December 2025	5,467	5,467
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 December 2025	<b>784</b>	<b>784</b>
	<u>          </u>	<u>          </u>
At 31 December 2024	1,565	1,565
	<u>          </u>	<u>          </u>
<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>555</b>	6,990
	<u>          </u>	<u>          </u>

**Sluaite Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>4,984</b>	7,342
Accruals	<b>8,050</b>	9,500
	<u><b>13,034</b></u>	<u>16,842</u>

**9. Income Statement**

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 January 2025	<b>39,176</b>	39,136
(Loss)/profit for the financial year	<b>(19,197)</b>	40
At 31 December 2025	<u><b>19,979</b></u>	<u>39,176</u>

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

<b>11. Directors' remuneration</b>	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	<b>72,000</b>	72,000
Pension contributions	<b>9,000</b>	-
	<u><b>81,000</b></u>	<u>72,000</u>

**12. Events After the End of the Reporting Period**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.