

Company Number: 742820

**Fire and Ice Recovery Limited
(the "Company")**

We hereby certify that the accounting documents of the Company for the financial period ended 15 December 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 - Niall Kiernan

Secretary - Luke Masterson

Company registered no: 742820

Fire and Ice Recovery Limited
Abridged Unaudited Financial Statements
for the period ended 15 December 2025

Fire and Ice Recovery Limited

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Fire and Ice Recovery Limited

Statement of Financial Position

as at 15 December 2025

	Notes	15/12/2025	08/12/2024
Fixed Assets			
Equipment	2	25,939	24,904
Current assets			
Cash		8,957	13,876
Amounts due from SC		100	100
Current Liabilities			
Creditors (Amount falling due within one year)	3	(23,008)	(30,223)
Net assets		<u>11,988</u>	<u>8,658</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		11,888	8,558
Shareholder funds		<u>11,988</u>	<u>8,658</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 Services 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 Director and Secretary and authorised for issue on and signed on 21st January 2026

its behalf by:

Director - Niall Kiernan

Fire and Ice Recovery Limited

Notes to the abridged financial statements for the period ended 15 December 2025

1. General information

Fire and Ice Recovery Limited is a company limited by shares incorporated in the Republic of Ireland. 4 Grange Abbey, Dublin 13 is the registered office while Trinity Sports and Leisure Club, The Hole in the Wall Road, Dublin 13, is 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.

Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of tangible assets less their estimated residual value over their expected lives as follows:

Equipment - 20% straight line

The carrying value of assets is reviewed annually for impairment.

Notes to the abridged financial statements Cont. for the period ended 15 December 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.

2	Fixed assets	15/12/2025	08/12/2024
	<u>Equipment</u>		
	Cost	37,441	29,018
	Accumulated depreciation	11,502	4,114
	Net book value	<u>25,939</u>	<u>24,904</u>
3	Creditors (Amount falling due within one year)	15/12/2025	08/12/2024
	Repayable investments	4,500	11,500
	Directors loan	1,500	1,500
	Tax payable	1,008	1,223
	Accruals	16,000	16,000
		<u>23,008</u>	<u>30,223</u>
4	Called up share capital	15/12/2025	08/12/2024
	Alloted, called up and fully paid		
	Ordinary shares	<u>100</u>	<u>100</u>
5	Appropriation of Income Statement	15/12/2025	08/12/2024
	Brought forward	8,558	-
	Profit for the year	3,330	8,558
	Profit carried forward	<u>11,888</u>	<u>8,558</u>

6 Post balance sheet events

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

7 Approval of the Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 21st January 2026.