

REGISTRATION NUMBER 290275

COPPERBROOK LTD.

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

**COPPERBROOK LTD.
KILLYON, HILL OF DOWN, ENFIELD, CO. MEATH.**

CONTENTS

	PAGE
Abridged Balance Sheet	1 - 2
Notes to the Financial Statements	3 - 5

COPPERBROOK LTD.
KILLYON, HILL OF DOWN, ENFIELD, CO. MEATH.

ABRIDGED BALANCE SHEET
AS AT 31ST AUGUST 2025

	2025		2024
	€	€	€
Fixed Assets		3,036	5,019
Current Assets	173,349		155,419
Creditors: amounts falling due within one year	<u>(15,688)</u>		<u>(13,318)</u>
Net current assets		<u>157,661</u>	<u>142,101</u>
Total Assets Less Current Liabilities		160,697	147,120
Accruals and deferred income		<u>(1,637)</u>	<u>(1,561)</u>
Net Assets		<u><u>159,060</u></u>	<u><u>145,559</u></u>
Capital And Reserves		<u><u>159,060</u></u>	<u><u>145,559</u></u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

**COPPERBROOK LTD.
KILLYON, HILL OF DOWN, ENFIELD, CO. MEATH.**

We, as director(s) of Copperbrook Ltd., state that:

- (a) the company is availing itself of audit exemption - 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) we acknowledge the obligations of the company 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 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,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 ; has done so on the grounds that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements were approved by the Board on 21st October 2025 and signed on its behalf by

Director	Emma Lusk	21st October 2025
Director	Bernadette Lusk	21st October 2025

COPPERBROOK LTD.
KILLYON, HILL OF DOWN, ENFIELD, CO. MEATH.

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Copperbrook Ltd. for the financial year ended 31st August 2025.

The principal activity of the company is landscaping contractors.

The company is a limited liability company incorporated, registered and domiciled in the Republic of Ireland. The company is tax resident in the Republic of Ireland.

The company registration no is 290275 and it's registered office is Killyon, Hill Of Down, Enfield, Co. Meath.

The financial statements are prepared without rounding in Euro which is the functional currency of the company.

2. Accounting Policies

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

(a)Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 105 - 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

(b)Currency

(i)Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(c)Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

(d)Interest income

Interest income is recognised using the effective interest method.

COPPERBROOK LTD.
KILLYON, HILL OF DOWN, ENFIELD, CO. MEATH.

(e)Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i)Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(f)Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(g)Tangible fixed assets

(i)Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

(ii)Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	12.5% Straight Line
Fixtures, fittings and equipment	12.5% Straight Line
Motor vehicles	12.5% Straight Line

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

(h)Trade and other debtors

Trade and other debtors are recognised at transaction price less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

COPPERBROOK LTD.
KILLYON, HILL OF DOWN, ENFIELD, CO. MEATH.

(i)Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(j)Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at the transaction price.

(k)Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

(l)Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

(m)Employee Benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

(i)Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

3. Movement on Reserves	2025	2024
	€	€
Opening Profit and Loss	145,535	154,799
Profit/(Loss) For The Year	13,501	(9,264)
Closing Profit and Loss	<u>159,036</u>	<u>145,535</u>