

Company registration number: 634339

Twistside Limited

UNAUDITED FINANCIAL STATEMENTS

for the year ending 30 September 2025

Twistside Limited
Directors and Other Information
Year ended 30 September 2025

Directors	Mr Graham Andrews Ms Nicole Brunton
Company secretary	Mr Graham Andrews
Bank	Allied Irish Banks 7/12 Dame Street Dublin 2
Accountants	Noel P Geraghty & Co Suite 186 Broomhall Business Park Rathnew Co Wicklow
Registered office	12 The Anchorage Wicklow Town Co Wicklow Ireland

**Twistside Limited
Directors 'Report
Year ended 30 September 2025**

The directors present their report and the unaudited financial statements of the company for the year ending 30 September 2025

DIRECTORS

The directors who served the company during the period were as follows:

Mr Graham Andrews

Ms Nicole Brunton

PRINCIPAL ACTIVITIES

The principal activity of the company was the rental of commercial property.

ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 12 The Anchorage Wicklow Town, Co Wicklow , Ireland.

DIVIDENDS

The directors have have not recommended the payment of a dividend.

Twistside Limited
Directors 'Report (continued)
Year ended 30 September 2025

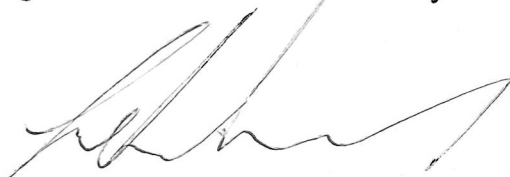
DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 30 September 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	At end of year	At start of year
Mr Graham Andrews	50	50

Mr Graham Andrews has provided a loan to the company in order to acquire the company's Land and Buildings. This loan is for an indefinite period greater than 12 months

This report was approved by the board of directors on 12 January 2026 and signed on behalf of the board by



Graham Andrews
Company Secretary and Director

Twistside Limited
Profit and Loss Account
Year ended 30 September 2025

	Note	2025 €	2024 €
Turnover		26,200	26,000
Administrative Expenses		(2,929)	(2,440)
Operating Profit		<u>23,271</u>	<u>23,560</u>
Interest Payable		(23711)	(23708)
Loss for the Financial Year		<u>(440)</u>	<u>(148)</u>

The company has no other recognised items of income or expense other than the results for the year as set out above.

Twistside Limited
Balance Sheet
30 September 2025

	2025	2024
	€	€
	Note	
FIXED ASSETS		
<u>Tangible Assets</u>		
Land and Buildings at cost	395,179	395,179
CURRENT ASSETS		
<u>Debtors</u>		
Called up Share Capital Not Paid	100	100
<u>Cash at Bank and in Hand</u>	6,929	20,224
	<u>7,029</u>	<u>20,324</u>
CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade Creditors	(3,549)	(3,549)
Accruals	(8,410)	(21,265)
	<u>(11,959)</u>	<u>(24,814)</u>
NET CURRENT ASSETS (LIABILITIES)	(4,930)	(4,490)
TOTAL ASSETS LESS CURRENT LIABILITIES	390,249	390,689
CREDITORS : AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Loan from Director	6 (395,179)	(395,179)
NET ASSETS	<u>(4,930)</u>	<u>(4,490)</u>
CAPITAL AND RESERVES		
Called up share capital presented as equity	100	100
Accumulated losses	7 (5,030)	(4,590)
Shareholders Funds	<u>(4,930)</u>	<u>(4,490)</u>

Twistside Limited Balance Sheet (Continued) 30 September 2025

We, as directors of Twistside 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (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.

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

These financial statements were approved by the board of directors and authorised for issue on 12 January 2026 and are signed on behalf of the board by:



Graham Andrews
Director



Nicole Brunton
Director

Twistside Limited

Notes to the Financial Statements

Year to 30 September 2025

1 General information

Twistside Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 634339 and the address of the registered office is 12 The Anchorage, Wicklow Town, Co Wicklow, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets. The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable from the rental of the Company's Land and Buildings net of discounts and Value Added Tax.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings 2% straight line

Twistside Limited

Notes to the Financial Statements (Continued)

Year to 30 September 2025

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

4 Average number of employees

There were no persons employed by the company during the financial period.

5 Directors' remuneration

No remuneration was paid to persons who at any time during the financial year were directors of the company.

6 Director loan

A loan has been provided by Mr Graham Andrews, Director, Secretary and 50% shareholder of the company to facilitate the acquisition of the company's Land and Buildings. This loan has no fixed term but has been agreed that the loan will not be repayable in the foreseeable future and interest charges are on normal commercial terms.

7 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	(4,590)	(4,442)
Loss for year	(440)	(148)
At end of year	<u>(5,030)</u>	<u>(4,590)</u>