

Company Number: 764039

**Homebrew Strategy Ltd**

**Abridged Unaudited Financial Statements**

**for the financial year from 15 May 2024 (date of incorporation) to 14 May 2025**

# Homebrew Strategy Ltd

## CONTENTS

	<b>Page</b>
Director and Other Information	3
Director's Responsibilities Statement	4
Accountants' Report	5
Statement of Financial Position	6 - 7
Notes to the Financial Statements	8 - 10

**Homebrew Strategy Ltd**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Mr Paul O'Neill (Appointed 15 May 2024)
<b>Company Secretary</b>	Mrs Jennifer Davies
<b>Company Number</b>	764039
<b>Registered Office</b>	50 Gort Leamhan Roslevan Tulla Rd Ennis Clare V95 N875 Ireland
<b>Business Address</b>	3 Radharc Na Chaolaire Furbo Galway H91KH9H Ireland
<b>Accountants</b>	Coffey Accounts Accountants 50 Gort Leamhan Roslevan Tulla Rd Ennis Co Clare V95 N85 Ireland

# Homebrew Strategy Ltd

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year from 15 May 2024 (date of incorporation) to 14 May 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Coffey Accounts, (Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year from 15 May 2024 (date of incorporation) to 14 May 2025."

### Signed on behalf of the board

**Mr Paul O'Neill**  
Director

**9 January 2026**

**Homebrew Strategy Ltd**  
**ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Homebrew Strategy Ltd**  
**for the financial year from 15 May 2024 (date of incorporation) to 14 May 2025**

In accordance with our engagement letter dated 9 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year from 15 May 2024 (date of incorporation) to 14 May 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Homebrew Strategy Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 14 May 2025 your duty to ensure that Homebrew Strategy Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Homebrew Strategy Ltd. You consider that Homebrew Strategy Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Homebrew Strategy Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**COFFEY ACCOUNTS**

Accountants and Accountant  
50 Gort Leamhan  
Rosleven  
Tulla Rd  
Ennis  
Co Clare  
V95 N85  
Ireland

**9 January 2026**

**Homebrew Strategy Ltd**  
**STATEMENT OF FINANCIAL POSITION**  
as at 14 May 2025

	Notes	2025 €
<b>Fixed Assets</b>		
Tangible assets	6	<u>37,625</u>
<b>Current Assets</b>		
Debtors	7	18,000
Cash at bank and in hand		<u>1,019</u>
		<u>19,019</u>
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<u>(13,469)</u>
<b>Net Current Assets</b>		<u>5,550</u>
<b>Total Assets less Current Liabilities</b>		<b>43,175</b>
<b>Creditors:</b>		
amounts falling due after more than one year	9	<u>(43,000)</u>
<b>Net Assets</b>		<u><u>175</u></u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings	10	<u>75</u>
<b>Shareholders' Funds</b>		<u><u>175</u></u>

# Homebrew Strategy Ltd

## STATEMENT OF FINANCIAL POSITION

as at 14 May 2025

I as Director of Homebrew Strategy Ltd, 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) I 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 micro companies' regime.

**Approved by the board on 9 January 2026 and signed on its behalf by:**

**Mr Paul O'Neill**  
Director

# Homebrew Strategy Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year from 15 May 2024 (date of incorporation) to 14 May 2025

### 1. General Information

Homebrew Strategy Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764039. The registered office of the company is 50 Gort Leamhan, Roslevan, Tulla Rd, Ennis, Clare, V95 N875, Ireland. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 14 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax. (The company is not currently VAT registered).

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	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.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### 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.

#### Employee benefits

The company currently does not offer a pension scheme but may do so in the future.

**Homebrew Strategy Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year from 15 May 2024 (date of incorporation) to 14 May 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.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

**Ordinary share capital**

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

<b>3. Operating profit</b>		<b>2025</b>
		<b>€</b>
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets		<b>5,375</b>
		<u><u>          </u></u>
<b>4. Interest payable and similar expenses</b>		<b>2025</b>
		<b>€</b>
Interest		<b>900</b>
		<u><u>          </u></u>
<b>5. Employees</b>		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 0).		
		<b>2025</b>
		<b>Number</b>
Director		<b>1</b>
		<u><u>          </u></u>
<b>6. Tangible assets</b>		
	<b>Motor</b>	<b>Total</b>
	<b>vehicles</b>	
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 15 May 2024	-	-
Additions	43,000	43,000
	<u>          </u>	<u>          </u>
At 14 May 2025	43,000	43,000
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 15 May 2024	-	-
Charge for the financial year	5,375	5,375
	<u>          </u>	<u>          </u>
At 14 May 2025	5,375	5,375
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 14 May 2025	<b>37,625</b>	<b>37,625</b>
	<u><u>          </u></u>	<u><u>          </u></u>
<b>7. Debtors</b>		<b>2025</b>
		<b>€</b>
Trade debtors		<b>18,000</b>
		<u><u>          </u></u>

**Homebrew Strategy Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year from 15 May 2024 (date of incorporation) to 14 May 2025

<b>8. Creditors</b>	<b>2025</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Taxation	956
Director's current account	884
Other creditors	8,030
Accruals	3,599
	<u>13,469</u>
	<u><u>13,469</u></u>
<b>9. Creditors</b>	<b>2025</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>
Amounts owed to related parties (Note 12)	43,000
	<u>43,000</u>
	<u><u>43,000</u></u>
<b>10. Income Statement</b>	
	<b>2025</b>
	<b>€</b>
At 15 May 2024	-
Profit for the financial year	75
	<u>75</u>
At 14 May 2025	<u>75</u>
	<u><u>75</u></u>
<b>11. Capital commitments</b>	
The company had no material capital commitments at the financial year-ended 14 May 2025.	
<b>12. Related party transactions</b>	
	<b>2025</b>
	<b>€</b>
Amounts falling due after more than one year	43,000
	<u>43,000</u>
	<u><u>43,000</u></u>
<b>13. Post-Balance Sheet Events</b>	
There have been no significant events affecting the company since the financial year-end.	
<b>14. Approval of financial statements</b>	
The financial statements were approved and authorised for issue by the board on 9 January 2026.	