

FBOC Accountants Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

FBOC Accountants Limited
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FBOC Accountants Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	<u>6,020</u>	<u>16,108</u>
Current Assets			
Debtors	7	10,387	6,933
Cash and cash equivalents		<u>27,592</u>	<u>26,368</u>
		<u>37,979</u>	<u>33,301</u>
Creditors: amounts falling due within one year	8	<u>(398)</u>	<u>(398)</u>
Net Current Assets		<u>37,581</u>	<u>32,903</u>
Total Assets less Current Liabilities		<u><u>43,601</u></u>	<u><u>49,011</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	<u>43,501</u>	<u>48,911</u>
Equity attributable to owners of the company		<u><u>43,601</u></u>	<u><u>49,011</u></u>

We as Directors of FBOC Accountants 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 10 February 2026 and signed on its behalf by:

Frank O'Connor
Director

Mary Devane
Director

FBOC Accountants Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

FBOC Accountants Limited is a company limited by shares incorporated in Ireland

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

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

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

Property, plant and equipment and depreciation

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	25% Straight line

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 and deferred 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

Ordinary share capital

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

3. Going concern

These accounts have been prepared on a Going-Concern basis.

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for the financial year ended 31 December 2025

4. Operating (loss)/profit	2025 €	2024 €
Operating (loss)/profit is stated after charging:		
Depreciation of property, plant and equipment	10,088	454
	<u> </u>	<u> </u>
5. Tax on (loss)/profit	2025 €	2024 €
Analysis of charge in the financial year		
Current tax:		
Corporation tax at 0.00% (2024 - 12.50%)	-	398
	<u> </u>	<u> </u>
No charge to tax arises due to tax losses incurred.		
6. Property, plant and equipment		Fixtures, fittings and equipment €
Cost		
At 1 January 2025		20,184
		<u> </u>
At 31 December 2025		20,184
		<u> </u>
Depreciation		
At 1 January 2025		3,394
Charge for the financial year		10,088
		<u> </u>
At 31 December 2025		13,482
		<u> </u>
Net book value		
At 31 December 2025		6,702
		<u> </u>
At 31 December 2024		16,790
		<u> </u>
7. Debtors	2025 €	2024 €
Accrued income	10,387	6,933
	<u> </u>	<u> </u>
8. Creditors	2025 €	2024 €
Amounts falling due within one year		
Taxation	398	398
	<u> </u>	<u> </u>
9. Income Statement	2025 €	2024 €
At 1 January 2025	48,911	46,125
(Loss)/profit for the financial year	(5,410)	2,786
	<u> </u>	<u> </u>
At 31 December 2025	43,501	48,911
	<u> </u>	<u> </u>

FBOC Accountants Limited
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10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 February 2026.