

# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: Spark Capital Limited  
Company Number: 693869  
Financial Year: Year Ended 30<sup>th</sup> June 2025

## CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s)

Signature: Ciara Bolster  
Secretary

Name: Ciara Bolster

Date: 15/01/26

Signature: [Handwritten Signature]  
Director

Name: Alan Bolster

Date: 15/01/26

Company registration number: 693869

**Spark Capital Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

# Spark Capital Limited

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## **Spark Capital Limited**

### **Directors and other information**

<b>Directors</b>	Alan Bolster Ciara Bolster
<b>Secretary</b>	Ciara Bolster
<b>Company number</b>	693869
<b>Registered office</b>	93 Upper Georges Street Dun Laoghaire Dublin
<b>Accountants</b>	O'Byrne Fay Limited 13B Mullaghboy Industrial Estate Navan, Co. Meath

## Spark Capital Limited

### Directors' responsibilities statement

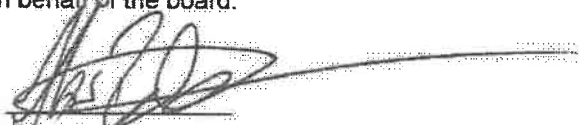
These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

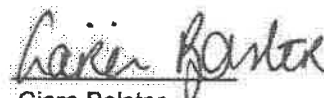
Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities' Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies' regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board:

  
Alan Bolster  
Director

  
Ciara Bolster  
Director

13 January 2026

**Spark Capital Limited**

**Balance sheet  
As at 30 June 2025**

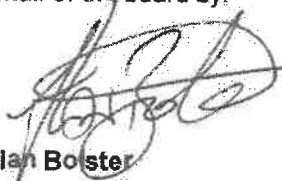
	<b>2025</b>	2024
	€	€
Fixed assets	203,751	203,751
Current assets	100	100
Creditors: amounts falling due within one year	(203,756)	(203,756)
<b>Net current liabilities</b>	<b>(203,656)</b>	<b>(203,656)</b>
<b>Total assets less current liabilities</b>	<b>95</b>	<b>95</b>
<b>Net assets</b>	<b>95</b>	<b>95</b>
<b>Capital and reserves</b>	<b>95</b>	<b>95</b>

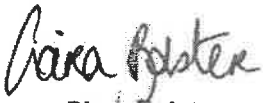
We, as directors of Spark Capital Limited state that:

- (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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies' regime.

These abridged financial statements were approved by the board of directors on 13 January 2026 and signed on behalf of the board by:

  
**Alan Bolster**  
Director

  
**Ciara Bolster**  
Director

## Spark Capital Limited

### Notes to the abridged financial statements Financial year ended 30 June 2025

#### 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 Spark Capital Limited for the financial year ended 30 June 2025.

Spark Capital Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 693869). The address of the registered office is 93 Upper Georges Street, Dun Laoghaire, Dublin, which is also the principal place of business of the company.

#### Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### Currency

The financial statements are prepared in the Euro currency (€) without rounding. This is 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's financial statements.

##### 2.1. 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 (the Act) 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 for the financial year, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies' Regime' in accordance with section 280E of the Act and FRS 105.

##### 2.2. Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

##### 2.3. Financial instruments

###### - Ordinary Share Capital

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

###### - Investments

The company holds investments in cryptocurrencies. These investments are measured at cost less impairment.

###### - Other financial assets

Other financial assets are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

**Spark Capital Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 June 2025**

- **Loans and borrowings**

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Borrowings are classified as current liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

The company has no loans.

- **Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

3. **Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	(5)	-
Profit/(loss) for the financial year	-	(5)
<b>At the end of the financial year</b>	<u>(5)</u>	<u>(5)</u>