

Registration Number 629785

**EirTreasury Ltd (Audit Exempt Company*)
Small Companies Regime**

Abridged accounts

for the financial year ended 30 June 2025

* EirTreasury Ltd is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

EirTreasury Ltd

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Director's 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 Director's Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with 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. Under company law, the directors must not approve the financial statements unless they are 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 and then apply them consistently;
- make judgments 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.

Directors' declaration on unaudited financial statements

In relation to the statutory financial statements:

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting 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 directors confirm that they have made available to Ifac, the company's accounting records and provided all information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

On behalf of the Board

Ray Fitzgerald

Ray Fitzgerald

Director

Date: 11 February 2026

EirTreasury Ltd

**Accountants' Report to the director
on the Unaudited financial statements of EirTreasury Ltd**

We have compiled the financial statements which comprise the , balance sheet and related notes of EirTreasury Ltd for the financial year ended 30 June 2025.

Respective responsibilities of directors and accountants

As described on page 1 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of EirTreasury Ltd from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the director. We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

Ifac
Certified Public Accountants

Ifac House
Trim Retail Park
Navan Road
Trim
Co. Meath

11 February 2026

EirTreasury Ltd

**Balance sheet
As at 30 June 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	5	4,677		5,787	
			4,677		5,787
Current assets					
Stocks	6	2,430		5,259	
Debtors	7	2,788		16,808	
Investments	8	4,287		10,623	
Cash at bank and in hand		53,356		56,537	
		62,861		89,227	
Creditors: amounts falling due within one year					
	9	(3,406)		(2,057)	
Net current assets			59,455		87,170
Total assets less current liabilities			64,132		92,957
Net assets			64,132		92,957
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			64,032		92,857
Shareholders funds			64,132		92,957

The company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

The notes on pages 5 to 9 form part of these abridged financial statements.

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**Balance sheet (continued)
As at 30 June 2025**

I, as director of EirTreasury Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 11 February 2026 and signed by:

Ray Fitzgerald

Ray Fitzgerald

Director

The notes on pages 5 to 9 form part of these abridged financial statements.

EirTreasury Ltd

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

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is not calculated as it is not considered material.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5% straight line

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method. At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account. If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account. Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the repayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	43,200	31,268
Social insurance costs	7	1
Other retirement benefit costs	24,000	37,000
	<u>67,207</u>	<u>68,269</u>

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

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	42,000	31,168
Pension contributions to defined contribution plans in respect of qualifying services	24,000	37,000
	66,000	68,168

4. Reserves and Dividends

	2025	2024
	€	€
Retained profit at the start of the financial year	92,857	99,916
Loss for the financial year	(28,825)	(7,059)
Retained profit at the end of the financial year	64,032	92,857

5. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	8,885	8,885
Additions	-	-
Disposals	-	-
At 30 June 2025	8,885	8,885
At 1 July 2024 and 30 June 2025	8,885	8,885
Depreciation		
At 1 July 2024	3,097	3,097
Charge for the financial year	1,111	1,111
Disposals	-	-
At 30 June 2025	4,208	4,208
Carrying amount		
At 30 June 2025	4,677	4,677
At 30 June 2024	5,788	5,788

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

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	2,430	5,259
	<u> </u>	<u> </u>
7. Debtors	2025	2024
	€	€
Trade debtors	162	13,999
Other debtors	2,626	2,809
	<u> </u>	<u> </u>
	2,788	16,808
	<u> </u>	<u> </u>
8. Investments	2025	2024
	€	€
Other investments	4,287	10,623
	<u> </u>	<u> </u>
9. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	138	110
Other creditors including tax and social insurance	1,479	259
Accruals	1,789	1,688
	<u> </u>	<u> </u>
	3,406	2,057
	<u> </u>	<u> </u>

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

10. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(2,367)	1,671
Advances made during the financial year	4,717	4,359
Amounts repaid during the financial year	(4,426)	(8,397)
At the end of the financial year	<u>(2,076)</u>	<u>(2,367)</u>

Disclosure for each director or other person is as follows:

Ray Fitzgerald

Directors Loan

	2025	2024
	€	€
At the start of the financial year	(2,367)	1,671
Advances made during the financial year	4,717	4,359
Amounts repaid during the financial year	(4,426)	(8,397)
At the end of the financial year	<u>(2,076)</u>	<u>(2,367)</u>

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 February 2026.