Company registration number: 738122

Dr Eithne Brenner Ltd

Unaudited abridged financial statements

for the financial year ended 31 March 2025

Dr Eithne Brenner Ltd

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Dr Eithne Brenner Ltd

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.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors 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 directors are 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 directors are 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 them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are 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.

Dr Eithne Brenner Ltd

Balance sheet
As at 31 March 2025

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	**4**	236,338		238,498	
			236,338		238,498
Current assets					
Stocks	**5**	10,000		20,000	
Debtors	**6**	-		5,942	
Cash at bank and in hand		9,300		7,117	
		19,300		33,059	
Creditors: amounts falling due within one year	**7**	(82,837)		(125,729)	
Net current liabilities			(63,537)		(92,670)
Total assets less current liabilities			172,801		145,828
Creditors: amounts falling due after more than one year	**8**		(114,629)		(158,082)
Net assets/(liabilities)			58,172		(12,254)
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			58,072		(12,354)
Shareholders funds/(deficit)			58,172		(12,254)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 7 form part of these abridged financial statements.

Balance sheet (continued)
As at 31 March 2025

We, as directors of Dr Eithne Brenner 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);
- 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
- 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 board of directors on 22 January 2026 and signed on behalf of the board by:

Dr Eithne Brenner
Director

The notes on pages 4 to 7 form part of these abridged financial statements.

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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:

Plant and machinery	-	12.5%	straight line
Fittings fixtures and equipment	-	12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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.

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 prepayment 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: 3).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	160,208	226,181
Social insurance costs	10,915	8,436
Other retirement benefit costs	19,069	-
	190,192	234,617

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(12,354)	-
Profit/(loss) for the financial year	70,426	(12,354)
At the end of the financial year	58,072	(12,354)

4. Tangible assets

	Fixtures, fittings and equipment	Leased Equipment	**Total**
	€	€	**€**
Cost			
At 1 April 2024	105,230	167,340	272,570
Additions	57,732	-	57,732
Disposals	(28,000)	-	(28,000)
At 31 March 2025	134,962	167,340	302,302
Depreciation			
At 1 April 2024	13,154	20,918	34,072
Charge for the financial year	11,694	20,198	31,892
At 31 March 2025	24,848	41,116	65,964
Carrying amount			
At 31 March 2025	110,114	126,224	236,338
At 31 March 2024	92,076	146,422	238,498

5. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	10,000	20,000

6. Debtors

	2025	2024
	€	€
Trade debtors	-	5,942

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	7,143	-
Trade creditors	6,881	57,875
Obligations under finance leases	33,463	-
Other creditors	30,402	55,061
PAYE and social welfare	3,575	8,099
VAT	1,373	4,694
	82,837	125,729

8. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	20,495	-
Obligations under finance leases	94,134	158,082
	114,629	158,082

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 22 January 2026.