

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

Company Number: 564660

Brendig Limited
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Brendig Limited
BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Cash at bank and in hand		4,743	6,374
Creditors: amounts falling due within one year	5	(1,224)	(1,273)
Net Current Assets		<u>3,519</u>	<u>5,101</u>
Total Assets less Current Liabilities		<u>3,519</u>	<u>5,101</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		3,419	5,001
Equity attributable to owners of the company		<u>3,519</u>	<u>5,101</u>

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

We as Directors of Brendig 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,

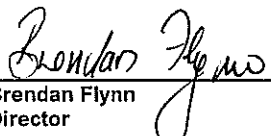
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

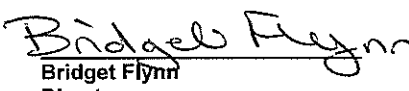
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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 15 January 2026 and signed on its behalf by:



 Brendan Flynn
 Director



 Bridget Flynn
 Director

Brendig Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

These financial statements constitute the individual financial statements of Brendig Limited for the financial year ended 31 December 2025.

Brendig Limited is a private company limited by shares (CRO number 564660) incorporated in Ireland. The registered office of the company is Mullaghakaraun, Banagher, Co. Offaly which is also the principal place of business of the company. The principal activity of the company is the management of trusts, funds and similar financial entities.

Currency

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

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

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

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 Balance Sheet date.

Ordinary share capital

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

3. Critical Accounting Judgements

The directors consider the accounting estimates and assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

Brendig Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

5. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	24	73
Accruals	1,200	1,200
	<u>1,224</u>	<u>1,273</u>
	<u><u>1,224</u></u>	<u><u>1,273</u></u>
6. Profit and loss account		
	2025	2024
	€	€
At 1 January 2025	5,001	2,331
(Loss)/profit for the financial year	(1,582)	2,670
	<u>3,419</u>	<u>5,001</u>
	<u><u>3,419</u></u>	<u><u>5,001</u></u>
7. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
8. Directors' remuneration	2025	2024
	€	€
Remuneration	500	1,000
	<u>500</u>	<u>1,000</u>
	<u><u>500</u></u>	<u><u>1,000</u></u>
9. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
10. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 15 January 2026.		