

Registration Number : 565948

Sika Firewood Limited
Abridged Financial Statements
For the Year Ended
31st December 2025

Sika Firewood Limited
DIRECTORS AND OTHER INFORMATION

Directors	George Tracey Faye Tracey
Secretary	Geroge Tracey
Registered Office	101 Hollybrook Park Bray Co. Wicklow Ireland
Company Registration No	565948
Bankers	Allied Irish Bank PLC

Sika Firewood Limited
DIRECTORS RESPONSIBILITIES STATEMENT
for the financial period ending 31 December 2025

The directors are responsible for preparing the Directors Report and the financial statements in accordance with applicable Irish law and regulation

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, applying Section 1A of that Standard, 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 period and otherwise within the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and reasons for any material departure from those standards; and
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for ensuring that the company keeps of 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 and 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 and enable the financial statements to be readily properly prepared. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors declaration on unaudited financial statements

In relation to the financial statements as set out:

- (a) the directors approve these financial statements and confirm that they are responsible for them, including selecting the 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.
- (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st December 2025

On behalf of the board

George Tracey
Director
22-Feb-26

Faye Tracey
Director
22-Feb-26

Sika Firewood Limited
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets		<u>0</u>	<u>0</u>
Current Assets			
Cash and Cash Equivalents		0	0
Debtors	3	<u>0</u>	<u>0</u>
		0	0
Creditors - amounts falling due within one year	4	<u>22,447</u>	<u>22,447</u>
Net Current Assets		<u>-22,447</u>	<u>-22,447</u>
Total assets less current liabilities		<u>-22,447</u>	<u>-22,447</u>
CAPITAL AND RESERVES			
Called up share capital	6	1,000	1,000
Profit & Loss Account		<u>-23,447</u>	<u>-23,447</u>
Shareholders (Deficit) / Funds		<u>-22,447</u>	<u>-22,447</u>

The financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime 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 Sika Firewood 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 359 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 financial position of the company at the end of its financial period and of its profit or loss for such a financial period 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 the 22 February 2026 and signed on its behalf by:

George Tracey
Director
22-Feb-26

Faye Tracey
Director
22-Feb-26

Sika Firewood Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Share capital €	Retained earnings / losses €	Total €
At 1st January 2024	1,000	- 23,447	- 22,447
Profit (loss) for the financial year	-	-	-
At 31st December 2024	<u>1,000</u>	<u>- 23,447</u>	<u>- 22,447</u>
Profit(Loss) for the financial year	-	-	-
At 31st December 2025	<u>1,000</u>	<u>- 23,447</u>	<u>- 22,447</u>

Sika Firewood Limited
NOTES FOR THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ending 31 December 2025

1. GENERAL INFORMATION

Sika Firewood Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is 101 Hollybrook Park, Bray Co Wicklow is also the principal place of business of the company. The principal active of the company is the supply of firewood. 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 the 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 period, 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.

Revenue

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

Trade and other Debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at the amortised cost using the effective interest method less impairment losses for bad or 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and demand deposits with banks

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 period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements

Deferred tax is measured in an undiscounted basis and the tax rates that are anticipated to apply in the periods in which the timing difference are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position Date.

Sika Firewood Limited
NOTES FOR THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ending 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity

3. Debtors & Prepayments	2025 €	2024 €
Debtors	0	0
Cash at bank	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

4. Creditors - Amounts falling due within one year	2025 €	2024 €
Creditors & Accruals	4,544	4,544
Directors Loans	17,903	17,903
Taxes	<u>0</u>	<u>0</u>
	<u>22,447</u>	<u>22,447</u>

5. Employees

The average monthly employees, including directors, during the financial year was 2.

6. Share Capital

Authorised:	2025 €	2024 €
1,000,000 Ordinary Shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Issued:		
1,000 Ordinary Shares of €1.00 each	<u>1,000</u>	<u>1,000</u>

7. Directors Interests

The directors at the balance sheet date and their interest in the company at that date and at the beginning of the year, were as follows:

		2025	2024
	Class of share		
George Tracey	Ordinary Shares	1,000	1,000

8. Capital Commitments

The company had no material capital commitments at the financial period ended 31 December 2025

9. Contingent Liabilities

The company had no contingent liabilities at the financial period ended 31 December 2025

10. Directors Remuneration and Transactions

	2025 €	2024 €
Remuneration	<u>0</u>	<u>0</u>

11. Approval of the Financial Statements

The financial statements were approved by the board on 22nd February 2026