

**FANCY ENGINEERING LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

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**Contents**

Company Information	2
Profit and Loss Account	3
Balance Sheet	4
Notes to the Financial Statements	5

**FANCY ENGINEERING LIMITED**  
**COMPANY INFORMATION**  
**for the financial year ended 28 February 2025**

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<b>DIRECTOR</b>	Lukasz Duczmanski
<b>SECRETARY</b>	Roelt Business Services Limited
<b>REGISTERED OFFICE</b>	Ground Floor 71 Lower Baggot Street Dublin D02 P593 Ireland
<b>COMPANY NUMBER</b>	667279
<b>CHARTERED ACCOUNTANTS</b>	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
<b>BANKERS</b>	AIB 26 South Mall Cork Ireland  Revolut Bank UAB 2 Dublin Landings North Dock Dublin 1 Ireland

**FANCY ENGINEERING LIMITED**  
**PROFIT AND LOSS ACCOUNT**  
for the financial year ended 28 February 2025

	<b>28.02.2025</b>	<b>29.02.2024</b>
	€	€
Turnover	85,305	-
Other income	2,942	(1,488)
Staff costs	(66,444)	(8,242)
Depreciation and other amounts written off assets	(761)	(957)
Other charges	(13,490)	(4,929)
<b>Profit/(loss) before taxation</b>	<b>7,552</b>	<b>(15,616)</b>
Tax on profit/(loss)	(326)	(230)
<b>Profit/(loss) for the financial year</b>	<b>7,226</b>	<b>(15,846)</b>

FANCY ENGINEERING LIMITED

BALANCE SHEET

As at 28 February 2025

	28.02.2025	29.02.2024
	€	€
Fixed assets	473	1,234
Current assets	34,706	18,466
Prepayments and accrued income	291	89
Creditors: amounts falling due within one year	(13,591)	(715)
<b>Net current assets</b>	<b>21,406</b>	<b>17,840</b>
<b>Total assets less current liabilities</b>	<b>21,879</b>	<b>19,074</b>
Accruals and deferred income	(805)	(581)
<b>Net assets</b>	<b>21,074</b>	<b>18,493</b>
<b>Capital and reserves</b>	<b>21,074</b>	<b>18,493</b>

I, as director of Fancy Engineering Limited, 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 s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

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

The financial statements of Fancy Engineering Limited (registered number: 667279) were approved and authorised for issue by the director on 20 November 2025 and were signed on its behalf by:

*Duczmani*

Lukasz Duczmani  
Director

**FANCY ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 28 February 2025**

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## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Fancy Engineering Limited (registered number 667279) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Co. Dublin, D02 P593, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Fancy Engineering Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

### **Going concern**

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

### **Turnover**

Turnover is recognised at the transaction value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

### **Employee benefits**

#### ***Defined contribution schemes***

The company operates a defined contribution scheme. However, none of the employees have signed up for the scheme.



**FANCY ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 28 February 2025**

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**Trade and other creditors**

Trade and other creditors are initially recognised at transaction value.

**Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

**Ordinary share capital**

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

**2. Appropriation of profit and loss**

	<b>Profit and loss account</b>
	€
<b>At 01 March 2023</b>	<b>34,239</b>
Loss for the financial year	(15,846)
<b>Total comprehensive loss</b>	<b>(15,846)</b>
<b>At 29 February 2024</b>	<b>18,393</b>
<b>At 01 March 2024</b>	<b>18,393</b>
Profit for the financial year	7,226
<b>Total comprehensive income</b>	<b>7,226</b>
Dividends paid on equity shares	(4,645)
<b>At 28 February 2025</b>	<b>20,974</b>