

Brook Express Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Brook Express Services Limited
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Brook Express Services Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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 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 applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards.

As explained in note 3, As explained in note 3, the directors do not consider the going concern basis to be appropriate and these financial statements have therefore not been prepared on that basis.

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.

Signed on behalf of the board

Niall Gavin
Director

Anne Gavin
Director

6 February 2026

Brook Express Services Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

| | Notes | 2025 € | 2024 € |
|---|-------|-------------------|-------------------|
| Fixed Assets | | | |
| Investments | 6 | 103 | 103 |
| | | <u> </u> | <u> </u> |
| Creditors: amounts falling due within one year | 7 | (3) | (3) |
| | | <u> </u> | <u> </u> |
| Net Current Liabilities | | (3) | (3) |
| | | <u> </u> | <u> </u> |
| Total Assets less Current Liabilities | | 100 | 100 |
| | | <u> </u> | <u> </u> |
| Capital and Reserves | | | |
| Called up share capital presented as equity | | 100 | 100 |
| | | <u> </u> | <u> </u> |
| Equity attributable to owners of the company | | 100 | 100 |
| | | <u> </u> | <u> </u> |

We as Directors of Brook Express Services 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 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 6 February 2026 and signed on its behalf by:

Niall Gavin
Director

Anne Gavin
Director

Brook Express Services Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

| | Called up share capital € | Total € |
|------------------------|--|--------------------|
| At 1 July 2023 | 100 | 100 |
| At 30 June 2024 | 100 | 100 |
| At 30 June 2025 | 100 | 100 |

Brook Express Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Brook Express Services Limited is a company limited by shares incorporated in Ireland

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 30 June 2025 have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

Basis of preparation

The financial statements have been prepared 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" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

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.

Employee benefits

The company does not currently operate a defined contribution pension scheme.

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 Statement of Financial Position date.

Ordinary share capital

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

3. Going concern

The accounts have been prepared on a going concern basis which means that the company will continue to trade for the foreseeable future. As such, assets and liabilities have been included in the accounts at their worth to the company consistent with continuing trade and not on a disposal basis.

4. Employees

The company had no employees during the year.

Brook Express Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

| | | |
|---|---------------------|-------------------|
| 5. Tax on profit | 2025 | 2024 |
| | € | € |
| Analysis of charge in the financial year | | |
| Current tax: | | |
| Corporation tax at 12.50% (2024 - 12.50%) | - | - |
| | <u> </u> | <u> </u> |
| (b) Factors affecting tax charge for the financial year | | |
| The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below: | | |
| | 2025 | 2024 |
| | € | € |
| Profit taxable at 12.50% | - | - |
| | <u> </u> | <u> </u> |
| No charge to tax arises due to tax losses incurred. | | |
| 6. Investments | Subsidiary | Total |
| | undertakings | |
| | shares | |
| | € | € |
| Investments | | |
| Cost or Valuation | | |
| At 30 June 2025 | 103 | 103 |
| | <u> </u> | <u> </u> |
| Net book value | | |
| At 30 June 2025 | 103 | 103 |
| | <u> </u> | <u> </u> |
| At 30 June 2024 | 103 | 103 |
| | <u> </u> | <u> </u> |
| 7. Creditors | 2025 | 2024 |
| Amounts falling due within one year | € | € |
| Accruals | 3 | 3 |
| | <u> </u> | <u> </u> |
| 8. Related party transactions | | |
| There were no transactions with group companies during this financial year. | | |
| 9. Approval of financial statements | | |
| The financial statements were approved and authorised for issue by the board of directors on 6 February 2026. | | |