

Brio Creative Limited
Unaudited Abridged Financial Statements
For the Year Ended 30th April 2025
(Company Registration Number 437561)

Brio Creative Limited

Financial Statements for the Year Ended 30th April 2025

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Brio Creative Limited

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Brio Creative Limited
Financial Statements for the Year Ended 30th April 2025

Name of Director and Other Information

Company Registration Number	437561
Director	Simon Fitzgerald Studio 3, 4th Floor Shamrock Chambers 1-2 Eustace Street Dublin 8
Secretary	CBF Secretarial Limited The Black Church St. Mary's Place Dublin 7
Registered Office	23 Marlborough Street Dublin 1
Business Address	23 Marlborough Street Dublin 1
Accountants	Accounts and Tax Assist Pembroke Hall 38/39 Fitzwilliam Square Dublin 2
Bankers	Allied Irish Banks plc 126/128 Capel Street Dublin 1

Brio Creative Limited
Financial Statements for the Year Ended 30th April 2025

Extract from Director's Report in accordance with Section 329 of the Companies Act 2014

Director

The interests of the Director and Secretary at 30th April 2024 and the 30th April 2025 were:

	Ordinary Shares	
	30 th April 2025	30 th April 2024
Simon Fitzgerald	99	99
CBF Secretarial Limited	0	0

There were no changes in shareholdings between 30th April 2025 and the date of signing the financial statements.

On behalf of the Board



Simon Fitzgerald
Director

Brio Creative Limited
Balance Sheet as at 30th April 2025

	Notes	2025 €	2024 €
Current Assets			
Trade Debtors		680	680
Cash at Bank and In Hand		7,784	9,877
Taxation including Deferred Taxation	4	31	72
		8,495	10,629
Creditors: amounts falling due within one year			
Trade Creditors		13,847	26,689
Other Taxation and Social Welfare		85,481	103,200
Directors Loan		25,032	29,592
Accruals and Deferred Income		80,819	48,830
		204,779	208,291
Net Current Liabilities:		(196,284)	(197,662)
Total Assets less Current Liabilities		(196,284)	(197,662)
 Represented by:			
Capital and Reserves			
Called Up Share Capital	5	100	100
Reserves		(196,384)	(197,762)
		(196,284)	(197,662)
Equity Shareholders' Funds	6	(196,284)	(197,662)

I, as Director of Brio Creative 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 S.358 are satisfied,
 (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with S.334(2),

(d) I 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 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,

(e) the company has relied on the specified exemption contained in S.352 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 S.353 Companies Act 2014.

The financial statements were approved by the director and authorised for issue on the 23rd March 2026 and are signed by:

 Simon Fitzgerald
 Director

Brio Creative Limited

Notes on and Forming Part of the Financial Statements For the Year Ended 30th April 2025

1. Accounting Policies

The significant accounting policies adopted by the company are as follows:

a) Accounting Convention

The financial statements are prepared under the historical cost convention.

b) Depreciation

Depreciation is calculated in order to write off the cost of tangible assets over their estimated useful lives as follows:

Fixtures, Fittings and Equipment	5 Years - Straight-Line
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c) Deferred Taxation

Deferred taxation is provided on timing differences to the extent that it is expected to become payable in the foreseeable future and any amount not provided is disclosed as a contingent liability.

2. Employees

Number of Employees

The average monthly numbers of employees (including the directors) during the year were:

	2025	2024
	Number	Number
Management	2	2
Operations	9	8
	<u>11</u>	<u>10</u>

Employment Costs

	€	€
Wages and Salaries	214,949	152,320
Social Welfare Costs	20,017	15,763
	<u>234,966</u>	<u>168,083</u>

3. Director's Emoluments

	€	€
Remuneration and Other Emoluments	<u>23,520</u>	<u>38,896</u>

Brio Creative Limited

**Notes on and Forming Part of the Financial Statements
For the Period Ended 30th April 2025**

4. Deferred Taxation

The deferred tax asset was in respect of:

	2025	2024
	€	€
Accelerated depreciation at 12.5%	<u>31</u>	<u>72</u>

5. Share Capital

	€	€
Authorised equity		
1,000,000 ordinary shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid equity		
100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

6. Reconciliation of Movements in Shareholders' Funds

	€	€
Opening Shareholders' Funds	(197,662)	(138,728)
Profit/(Loss) for the Year	1,378	(58,934)
Closing Shareholders' Funds	<u>(196,284)</u>	<u>(197,662)</u>

7. Approval of Financial Statements

The financial statements were approved by the Director on 23rd March 2026.

Brio Creative Limited

**Director's Certificate
For the Year Ended 30th April 2025**

We certify that in accordance with the Companies Act 2014 that the attached documents are true copies of those laid before the annual general meeting of the company held on the 23rd March 2026.

On Behalf of the Board:



Simon Fitzgerald
Director