

NEUROCYTE CAPITAL LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

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NEUROCYTE CAPITAL LIMITED
COMPANY INFORMATION
for the financial year ended 30 April 2025

DIRECTOR

Russell Keenan

SECRETARY

Roolt Business Services Limited

REGISTERED OFFICE

15 The Park Pheasant Run
Clonee
Dublin 15
D15 NV2R
Ireland

COMPANY NUMBER

695408

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS

Allied Irish Banks, p.l.c.
Bankcentre
Ballsbridge
Dublin 4
Ireland

NEUROCYTE CAPITAL LIMITED

BALANCE SHEET

As at 30 April 2025

	30.04.2025	30.04.2024
	€	€
Fixed assets	828,134	828,134
Current assets	14,243,042	14,309,956
Creditors: amounts falling due within one year	(6,571)	(7,045)
Net current assets	14,236,471	14,302,911
Total assets less current liabilities	15,064,605	15,131,045
Accruals and deferred income	(929)	(756)
Net assets	15,063,676	15,130,289
Capital and reserves	15,063,676	15,130,289

I, as director of Neurocyte Capital 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 Neurocyte Capital Limited (registered number: 695408) were approved and authorised for issue by the director on 23 January 2026 and were signed on its behalf by:

Russell Keenan

Russell Keenan
Director

NEUROCYTE CAPITAL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025**

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

Neurocyte Capital Limited (registered number 695408) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 15 The Park Pheasant Run, Clonee, Dublin 15, D15 NV2R, 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 Neurocyte Capital 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.

Dividend income

Dividend income from investments is recognised when the shareholders' rights to receive payment have been established (provided that it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably).

NEUROCYTE CAPITAL LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 April 2025

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

	Profit and loss account
	€
At 01 May 2023	8,879,020
Profit for the financial year	6,251,169
Total comprehensive income	6,251,169
At 30 April 2024	15,130,189
At 01 May 2024	15,130,189
Loss for the financial year	(66,613)
Total comprehensive loss	(66,613)
At 30 April 2025	15,063,576