MELLOWBROOK LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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Directors and other information

COMPANY REGISTRATION NUMBER:	106142
PLACE OF REGISTRATION:	IRELAND
LEGAL FORM:	COMPANY LIMITED BY SHARES
DIRECTOR:	THOMAS MC CLUSKEY
SECRETARY:	PATRICK MALONE
REGISTERED OFFICE:	74 KINCORA ROAD, CLONTARF, DUBLIN 3
BANKERS:	AIB, SWORDS ROAD, DUBLIN 9

MELLOWBROOK LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

STATEMENT OF DIRECTORS' RESPONSIBILTIES
FOR THE YEAR ENDED 30TH JUNE 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and General Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Irish company law requires the director to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish General Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland). Under company law the director must not approve the financial statements unless he is 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently,
- make judgements and 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 reason for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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 on 6th March 2026:

Thomas Mc Cluskey (Director) ------------------------------

Patrick Malone (Secretary) ------------------------------

MELLOWBROOK LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2025

	2025	2025	2024
	€	€	€
Non-current assets		21,240	24,228
Current assets	105,256		89,647
Creditors (amounts due within 1 year)	(51,444)		(42,697)
Net Current assets		53,812	46,950
Net Total assets		75,052	71,178
Capital & Reserves			
Called up Share Capital		3	3
Revenue Reserves		75,049	71,175
		75,052	71,178

The attached notes form part of the financial statements.

Signed on behalf of the board on 6th March 2026:

Thomas Mc Cluskey (Director) ------------------------------

Patrick Malone (Secretary) ------------------------------

I, as director of MELLOWBROOK 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 358 of the Companies Act 2014 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) of the Companies Act 2014,

(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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,

(e) the company has relied on the specific exemption contained in section 352 Companies Act 2014 (as a micro 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 of the Companies Act 2014.

Thomas Mc Cluskey (Director)
6th Match 2026

1. ACCOUNTING POLICIES

Basis of financial statements preparation

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and comply with the accounting standards issued by the Financial Reporting Council as promulgated by Chartered Accountants Ireland, specifically Financial Reporting Standard 105 – 'The Financial Reporting Standard applicable to micro-entities. The company qualifies for the micro-company regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro-company regime. The following accounting policies have been applied consistently in dealing with items which are considered material to the company's financial statements.

Accounting convention

The financial statements have been prepared under the historical cost convention.

Non-current assets and depreciation

Non-current assets are stated at cost or at valuation less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Category	Rate per annum	Basis
Intangible assets	6.67%	Straight line
Equipment	33.33%	Straight line

The carrying values of fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Inventories

Inventories refer to Work in Progress as unbilled professional fees for services rendered to clients and is valued at the lower of cost or net realisable value. Cost includes all time and expenditure incurred in the normal course of business.

Foreign Currency

Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling at the balance sheet date.

ACCOUNTING POLICIES (continued)

Taxation

Current taxation represents the amount expected to be paid or recovered in respect in respect of taxable profits for the year and is calculated using the tax rates and laws that have been acted or substantially been enacted at the Balance Sheet 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 the 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 on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Cash flow Statement

The company has availed of the exemption in FRS.1 from the requirement to produce a cash flow statement because it is classed as a small company the grounds that it is a small company.

2. CREDITORS: (Amounts falling due within one year):

	2025	2024
	€	€
Payables	6,045	22,835
Taxation	24,779	18,118
Director's current account	20,620	1,744
	51,444	42,697

Debts, in respect of which security was given, are as follows:

AIB Bank provides overdraft facilities to the company. The facilities are secured by a floating charge over all the company's assets. In addition, the director has jointly and severally guaranteed the company's debts to the bank.

4. SHARE CAPITAL

	2025	2024
	€	€
Authorised:		
Ordinary shares of €1.26974 each	6,349	6,349
Issued and fully paid up:		
Ordinary shares of €1.26974 each	3	3

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on 6th March 2026

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