

Company registration number: 282184

Creebin Holdings Limited

Abridged Financial Statements

For The Financial Year Ended 31st May 2025

**(As Modified by Sections 352 and 353
of the Companies Act 2014)**

Creebin Holdings Limited

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Directors Responsibilities Statement Financial Year Ended 31 May 2025

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 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 and then apply them consistently;
- make judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 - 4 to 7:

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Cronin and Company Statutory Audit Firm, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31st May 2025.

Creebin Holdings Limited

**Directors Responsibilities Statement
Financial Year Ended 31 May 2025**

On behalf of the board

Patrick Healy
Director

Clodagh Healy
Director

Date: 20th January 2026

Creebin Holdings Limited

**Balance Sheet
As At 31st May 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Intangible assets	2	495,198		495,198	
		<u>495,198</u>	495,198	<u>495,198</u>	495,198
Current assets					
Debtors	3	3		3	
		<u>3</u>		<u>3</u>	
Creditors: amounts falling due within one year					
	4	(495,198)		(495,198)	
		<u>(495,198)</u>		<u>(495,198)</u>	
Net current liabilities			(495,195)		(495,195)
Total assets less current liabilities			<u>3</u>		<u>3</u>
Net assets			<u>3</u>		<u>3</u>
Capital and reserves					
Called up share capital presented as equity			3		3
Shareholders funds			<u>3</u>		<u>3</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Creebin Holdings 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 section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

Creebin Holdings Limited

**Balance Sheet (Continued)
As At 31st May 2025**

These abridged financial statements were approved by the board of directors on 20th January 2026 and signed on behalf of the board by:

Patrick Healy
Director

Clodagh Healy
Director

Crebin Holdings Limited

Notes To The Abridged Financial Statements Year Ended 31st May 2025

1. Accounting policies and measurement bases

The company is a private company limited by shares. The address of the registered office is The Blue Light, Barnaculia, Sandyford, Co Dublin, which is also the company's business address. The company's registration number is 282184.

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Notes To The Abridged Financial Statements (Continued) Year Ended 31st May 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. Intangible assets

	User defined asset	Total
	€	€
Cost		
At 1 June 2024 and 31 May 2025	495,198	495,198
Amortisation		
At 1 June 2024 and 31 May 2025	-	-
Carrying amount		
At 31 May 2025	495,198	495,198
At 31 May 2024	495,198	495,198

Creebin Holdings Limited

Notes To The Abridged Financial Statements (Continued)
Year Ended 31st May 2025

3. Debtors	2025	2024
	€	€
Prepayments	3	3
	<u> </u>	<u> </u>
4. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to group undertakings	495,198	495,198
	<u> </u>	<u> </u>

5. Capital commitments

There were no capital commitments at the year ended 31st May 2025 (2024: €Nil).

6. Contingent assets and liabilities

There were no contingent liabilities at the year ended 31st May 2025.

7. Events after the end of the reporting period

There were no post balance sheet events.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20th January 2026.