

JOHN HICKSON & ASSOCIATES LIMITED

Abridged Financial Statements

For the financial year ended

31 December 2025

Registered Number 416470

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DIRECTORS AND OTHER INFORMATION AT DATE OF APPROVAL OF
FINANCIAL STATEMENTS

BOARD OF DIRECTORS	John Hickson Hilda Crushell
COMPANY SECRETARY	John Hickson
COMPANY NUMBER	416470
ACCOUNTANTS	Sean O'Sullivan & Co., Chartered Accountants & Statutory Audit Firm, The Mall, Dingle, Co. Kerry.
BANKERS	Bank of Ireland. Main Street, Dingle, Co. Kerry.
SOLICITORS	Frank O'Connor & Co., Upper Main Street, Dingle, Co. Kerry.
REGISTERED OFFICE	Churchfield, Lispole, Co. Kerry.

BALANCE SHEET AS AT 31 December 2025

	NOTES	<u>2025</u>	<u>2024</u>
		€	€
FIXED ASSETS			
Tangible fixed assets		4,522	5,174
CURRENT ASSETS		17,535	11,419
CREDITORS (amounts falling due within one year)		(5,268)	(4,656)
NET CURRENT ASSETS/(LIABILITIES)		<u>12,267</u>	<u>6,763</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		16,789	11,937
CREDITORS (amounts falling due after more than one year)		0	0
NET ASSETS		<u>16,789</u>	<u>11,937</u>
CAPITAL AND RESERVES		<u>16,789</u>	<u>11,937</u>

We, as Directors of John Hickson & Associates Limited, state that:

- the company is availing itself of the audit exemption - 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 section 358 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as director(s) of John Hickson & Associates Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'. The financial statements were approved by the Board of Directors on 18 February 2026 and authorised for issue on 18 February 2026. They were signed on its behalf by

John Hickson
Hilda Crushell
Directors

Date: 18 February 2026

NOTES ON THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 December 2025

1. 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.

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105', the Companies Act 2014.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge for depreciation is calculated to write off the original cost or valuation of the assets over their expected useful lives at the following annual rates:

Plant & Equipment	20%
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2. Commitments

There are no future capital expenditure approved by the directors and not provided for in these financial statements.

3. Contingencies

There are no contingent liabilities.

4. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 18 February 2026.