

Finvisor Limited

Abridged Unaudited Financial Statements

**for the period from 9 September 2024 (date of
incorporation) to 31 December 2025**

Company registration number: 771528

Finvisor Limited

Financial Statements for the period from 9 September 2024 (date of incorporation) to 31 December 2025

DIRECTORS' RESPONSIBILITIES STATEMENT

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 the Companies Act 2014 and FRS 105 "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 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 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 loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and director's 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Profit and Loss Account and the Balance Sheet and related notes. The directors approve these 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.

Finvisor Limited

Financial Statements for the period from 9 September 2024 (date of incorporation) to 31 December 2025

DIRECTORS' RESPONSIBILITIES STATEMENT (continued)

Directors' declaration on unaudited financial statements (continued)

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 period ended 31 December 2025.

Signed on behalf of the Board:



Simon McFeely

Director

Date: 31 / 03 / 2026



Linda McFeely

Director

Date: 01 / 04 / 2026

Finvisor Limited

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BALANCE SHEET

	2025
	€
Fixed assets	4,184
Current assets	261,159
Creditors: amounts falling due within one year	(45,827)
Net current assets	<u>215,331</u>
Net assets	<u><u>219,515</u></u>
Capital and reserves	<u><u>219,515</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro-companies' regime with FRS 105 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

- (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 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),
- (d) 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 period and of its loss for such a period 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 exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the Board:

Signed on behalf of the Board:



Simon McFeely

Director

Date: 31 / 03 / 2026



Linda McFeely

Director

Date: 01 / 04 / 2026

The notes on pages 5 to 6 form part of these financial statements.

Company registration number: 771528

Finvisor Limited

Financial Statements for the period from 9 September 2024 (date of incorporation) to 31 December 2025

NOTES TO THE FINANCIAL STATEMENTS

1 General information

Finvisor Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 771528 and the address of the registered office is Owlpen, The Mayne, Clonee, Meath, D15 P656, Ireland.

2 Statement of Compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost basis. The financial statements are prepared in euro, which is the functional currency of the company.

Turnover

Turnover represents the fair value of consideration received or receivable for financial consulting services provided during the period, net of Value Added Tax. Revenue from the provision of services is recognised in the period in which the services are rendered, by reference to the stage of completion of the engagement at the reporting date, when it is probable that the economic benefits associated with the transaction will flow to the company and the amount of revenue can be measured reliably.

Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on a straight-line basis so as to write off the cost of each asset over its estimated useful economic life, as follows:

Computer equipment: 3 years

Residual values and useful economic lives are reviewed annually.

Taxation

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

Foreign Currencies

Transactions denominated in foreign currencies are translated into euro at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into euro at the exchange rate ruling at the balance sheet date. Exchange differences arising on translation are recognised in the profit and loss account in the period in which they arise.

Finvisor Limited

Financial Statements for the period from 9 September 2024 (date of incorporation) to 31 December 2025

NOTES TO THE FINANCIAL STATEMENTS (continued)

Tax Prepayments

Tax debtor includes a VAT tax credit of €22,336 relating to overpayment of VAT on a bad debt during the period ended 31 December 2025.

Grant Income

Government grants are recognised in the profit and loss account in the period in which the conditions for receipt have been complied with and there is reasonable assurance that the grant will be received. Grants of a revenue nature are credited to the profit and loss account in the period to which they relate.

Pension Costs

The company operates a defined-contribution pension scheme for qualifying employees and directors. The assets of the scheme are held separately from those of the company. Contributions payable to the scheme are charged to the profit and loss account in the period to which they relate. Amounts outstanding at the balance sheet date are included within creditors.

4 Appropriation of profit and loss account

	2025
	€
At start of period	-
Profit for the financial period	219,415
At end of period	219,415

5 Directors' Transactions

During the period, the director paid certain business expenses on behalf of the company from personal funds. The balance represents amounts owing to the director in respect of these expenses, which are to be reimbursed by the company. The balance is unsecured, interest-free, and repayable on demand.

	€
At start of period	-
Repayments	(708)
At end of period	(708)

6 Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on
31 / 03 / 2026