

Aidhean Services Limited
Registration number: 704910
Abridged Financial Statements
31 December 2025

Aidhean Services Limited
Abridged Financial Statements
for the year ended 31 December 2025

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Aidhean Services Limited
Annual Financial Statements
for the year ended 31 December 2025

General information:

Directors	Robert Kidney
Secretary	Christopher Tighe
Registered office	Unit 7 Argyle Square Morehampton Road Dublin D04 K3H0
Auditor	McCann & Co Statutory Audit Firm Suite A Ashtown Business Centre Navan Road Dublin 15
Company registration number	704910

Aidhean Services Limited
Statement of financial position
as at 31 December 2025

		2025	2024
	Notes	€	€
Assets			
Non-current assets			
Fixed assets		-	10 000
		-	10 000
Current assets			
Trade and other receivables	2	11 058	4 428
		4 305	4 428
Cash and cash equivalents	3	6 753	-
		6 753	-
Total assets		<u>11 058</u>	<u>14 428</u>
Less: Current liabilities			
Trade and other payables	6	3 544	5 171
		3 544	5 171
Total assets less current liabilities		<u>7 514</u>	<u>9 257</u>
Non-current liabilities			
Accruals and deferred income		6 446	6 500
		-	6 500
Loans to related parties		6 446	-
		6 446	-
Net assets		<u>1 068</u>	<u>2 757</u>
Equity			
Share capital	7	1 000	1 000
		1 000	1 000
Retained earnings		68	1 757
		68	1 757
Total Equity		<u>1 068</u>	<u>2 757</u>

As the directors of the company I 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 section 358 of the Companies Act 2014 is complied with;

(c) nonnotice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

(d) I 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 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. As the director of the company, I state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime. These financial statements were approved by the board of directors and authorised for issue on 28 March 2026, and are signed on behalf of the board by:

R. Kidney

R. Kidney

1. General information and basis of preparation

Aidhean Services Limited('the Company') is a private company limited by shares incorporated, domiciled and registered in Ireland. The registered number is 704910 and the registered address is 13 Belmont Lawn, Galloping Green, Blackrock, Dublin. The financial statements are presented in Euro (€) which is also the functional and presentation currency of the company.

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 'The Financial Reporting Standard applicable to the Micro-entities regime', issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Unless otherwise specifically stated, the accounting policy is consistent with that of the previous year.

1.1 Fixed assets

Plant, equipment and vehicles are included at cost. Cost includes all costs directly attributed to bringing the assets to working condition for their intended use.

Depreciation is calculated on the straight-line method to write off the cost of each asset, or the revalued amounts, to their residual values over their estimated useful lives.

1.2 Cash and cash equivalents

Cash and cash equivalents includes cash held at bank. There are no restrictions on cash and cash equivalents.

Cash and cash equivalents are carried at amortised cost in statement of financial position.

1.3 Financial instruments

Ordinary share capital

The company initially recognises all financial instruments on the trade date which is the date on which the company becomes a party to the contractual provisions of the instrument.

Cash and cash equivalents

Cash consists of cash on hand.

Other financial assets

Other financial assets include trade debtors. These financial assets are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities include trade creditors. These financial liabilities are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

1.4 Turnover

Turnover comprises the invoice value of services provided by the company, exclusive of value added tax

1.5 Trade and other payables

Trade and other payables are not interest-bearing and are stated at their nominal value.

1.6 Share capital

Share capital is denominated in Euro.

Aidhean Services Limited
Notes to the Financial Statements
for the year ended 31 December 2025

	2025	2024
	€	€
2 Trade and other receivables		
Other receivables	4 305	4 428
	<u>4 305</u>	<u>4 428</u>
	2025	2024
	€	€
3 Cash and cash equivalents		
Cash in bank - Bank of Ireland	6 753	-
	<u>6 753</u>	<u>-</u>
	2025	2024
	€	€
4 Share capital		
Authorised 1,000,000 Ordinary Shares @ €1	1 000 000	1 000 000
<i>Issued</i> 1,000 Ordinary Shares @ €1	1 000	1 000
	<u>1 000</u>	<u>1 000</u>
	2025	2024
	€	€
5 Directors' loan		
R. Kidney	6 446	-
	<u>6 446</u>	<u>-</u>
This loan is unsecured, bears no interest and has no fixed terms of repayment.		
	2025	2024
	€	€
6 Trade and other payables		
Trade payables	3 544	1 907
Other payables	-	3 264
	<u>3 544</u>	<u>5 171</u>