

Registration number 534655

ISOISEE LIMITED
ABRIDGED ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2025

ISOISEE LIMITED

COMPANY INFORMATION

DIRECTORS Donal Harlow
Cara Gannon

SECRETARY Donal Harlow

COMPANY NUMBER 534655

REGISTERED OFFICE No 1
Alban Place
Roscommon

ACCOUNTANTS Noel Carr & Co.
Chartered Accountants
Castle Street
Roscommon

BANKERS Bank of Ireland
The Square
Roscommon

ISOISEE LIMITED

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ISOISEE LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual 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 elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 year end date and of the profit or loss of the company for the year and otherwise comply with the Companies Act 2014.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 4 :

- 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.
- The directors confirm that they have made available to Noel Carr & Co., Chartered Accountants, all 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 year ended 31 December 2025.

On behalf of the board

Donal Harlow

Cara Gannon

**Donal Harlow
Director**

**Cara Gannon
Director**

23 January 2026

ISOISEE LIMITED**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	3		-		11,309
Current assets					
Debtors		3,435		720	
Cash at bank and in hand		263,221		231,300	
		<u>266,656</u>		<u>232,020</u>	
Creditors: amounts falling due within one year		<u>(54,511)</u>		<u>(26,806)</u>	
Net current assets			212,145		205,214
Net assets			<u>212,145</u>		<u>216,523</u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			212,045		216,423
Shareholders' funds			<u>212,145</u>		<u>216,523</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 1 the directors acknowledge the obligation of the company to keep adequate accounting records, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with this Act.

On behalf of the board

Donal Harlow

Cara Gannon

Donal Harlow
Director

Cara Gannon
Director

23 January 2026

The notes on pages 3 to 4 form an integral part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. Accounting policies

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". These are the first financial statements that comply with FRS 102. The transition to FRS 102 has not resulted in any changes to comparative prior year amounts.

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 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 and the Companies Act 2014.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computers and equipment	-	12.5% Straight line
Motor vehicles	-	20% Straight Line

Taxation

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

ISOISEE LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Directors' emoluments

There were no employees during the year apart from the directors.

	2025	2024
	€	€
Remuneration and other benefits	260,000	226,402

3. Fixed assets

	Tangible fixed assets
	€
Cost	
At 01/01/25	59,620
At 31/12/25	59,620
Depreciation	
At 01/01/25	48,311
Charge for year	11,309
At 31/12/25	59,620
Net book values	
At 31/12/24	11,309

5. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 of €1.00 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.00 each	100	100

6. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 23 January 2026.