



Company Number: 142625

Nightingale Enterprises Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Nightingale Enterprises Limited
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 5

Nightingale Enterprises Limited
STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
Current Assets			
Receivables	4	1,125	-
Cash and cash equivalents		7,503	8,062
		<u>8,628</u>	<u>8,062</u>
Payables: amounts falling due within one year	5	<u>(29,013)</u>	<u>(36,256)</u>
Net Current Liabilities		<u>(20,385)</u>	<u>(28,194)</u>
Total Assets less Current Liabilities		<u>(20,385)</u>	<u>(28,194)</u>
Equity			
Called up share capital presented as equity		5	5
Retained earnings		<u>(20,390)</u>	<u>(28,199)</u>
Equity attributable to owners of the company		<u>(20,385)</u>	<u>(28,194)</u>

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

We as Directors of Nightingale Enterprises Limited, 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 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 year and of its profit or loss for such a financial year 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 specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 7 November 2025 and signed on its behalf by:

Liam LaHart
Director

Elliot Hughes
Director

Nightingale Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Nightingale Enterprises Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 142625. The registered office of the company is The Porterhouse Head Office, 47 Nassau Street, Dublin 2. The principal activity of the company is the provision of management services.

There has been no significant change in these activities during the financial year ended 28 February 2025. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 28 February 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

Nightingale Enterprises Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

4. Receivables	2025	2024
	€	€
Taxation	<u>1,125</u>	<u>-</u>
5. Payables	2025	2024
Amounts falling due within one year	€	€
Taxation	-	2,243
Directors' current accounts (Note 8)	29,013	26,513
Accruals	-	7,500
	<u>29,013</u>	<u>36,256</u>
6. Income Statement	2025	2024
	€	€
At 1 March 2024	(28,199)	(43,897)
Profit for the financial year	7,809	15,698
At 28 February 2025	<u>(20,390)</u>	<u>(28,199)</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2025.

8. Directors' transactions

The following interest free loans were made to the directors:

	Balance at 28/02/25 €	Advances €	Repayments €	Amounts waived in year €	Balance at 29/02/24 €
Liam LaHart	<u>(29,013)</u>	<u>5,000</u>	<u>(7,500)</u>	<u>-</u>	<u>(26,513)</u>

Value of the above arrangements with directors expressed as a percentage of the company's net assets;

	01/03/24	28/02/25	01/03/23	29/02/24
Liam LaHart	<u>94.04%</u>	<u>142.33%</u>	128.75%	94.04%

The following amounts are repayable to the directors:

	2025	2024
	€	€
Liam LaHart	<u>29,013</u>	<u>26,513</u>

9. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 7 November 2025.