

Agile Accounting Personnel Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Agile Accounting Personnel Limited

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Agile Accounting Personnel Limited

DIRECTORS AND OTHER INFORMATION

Directors	Jefferson Byrne Mary McCloskey
Company Secretary	Jefferson Byrne
Company Number	715982
Registered Office and Business Address	Wicklow House Market Square Wicklow Town A67 W589
Accountants	Jefferson Accounting & Tax Limited Wicklow House Market Square Wicklow Town A67 W589
Bankers	Allied Irish Banks plc Abbey Street Wicklow

Agile Accounting Personnel Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	2025 €	2024 €
Fixed Assets	<u>166,600</u>	<u>185,000</u>
Current assets	15,886	90,075
Prepayments and accrued income	2,328	-
Creditors: amounts falling due within one year	<u>(107,153)</u>	<u>(125,957)</u>
Net Current Liabilities	<u>(88,939)</u>	<u>(35,882)</u>
Total Assets less Current Liabilities	77,661	149,118
Creditors: amounts falling due after more than one year	-	<u>(78,000)</u>
Net Assets	<u><u>77,661</u></u>	<u><u>71,118</u></u>
Capital and Reserves	<u><u>77,661</u></u>	<u><u>71,118</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Agile Accounting Personnel 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 359 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 6 February 2026 and signed on its behalf by:

Jefferson Byrne
Director

Mary McCloskey
Director

Agile Accounting Personnel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Agile Accounting Personnel Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 715982. The registered office of the company is Wicklow House, Market Square, Wicklow Town, A67 W589 which is also the principal place of business of the company. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Motor vehicles	- 20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are recognised at the undiscounted amount of cash receivable less any impairment.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are measured at invoice price unless payment is deferred beyond normal business terms.

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.

Agile Accounting Personnel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	71,116	22,415
Profit for the financial year	6,543	48,701
Profit carried forward	77,659	71,116

4. Parent company

The company regards Attendale Limited as its parent company.

5. Controlling interest

Mr Jefferson Byrne owns 100% of the share capital of the parent company Attendale Limited.

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 February 2026.