

Company Number: 694195

Evolution Host Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Evolution Host Ltd

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

Evolution Host Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Brian Byrne Alexander Grey
Company Secretary	Malone Secretaries Ltd
Company Number	694195
Registered Office and Business Address	Landscape House Baldoonnell Business Park Dublin 22
Accountants	Malone & Co Accountants Ltd Chartered Certified Accountants Landscape House Baldoonnell Business Park Dublin 22

Evolution Host Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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 to the Micro-Entities Regime" 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 accounting 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' 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 Balance Sheet and the 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.

The directors confirm that they have made available to Malone & Co Accountants Ltd, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 June 2025."

Signed on behalf of the board

Brian Byrne
Director

12 January 2026

Alexander Grey
Director

12 January 2026

Evolution Host Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	9,698	10,995
Current Assets			
Debtors	6	450	1,108
Investments	7	63,346	61,346
Cash at bank and in hand		26,555	20,356
		90,351	82,810
Creditors: amounts falling due within one year	8	(13,573)	(9,030)
Net Current Assets		76,778	73,780
Total Assets less Current Liabilities		86,476	84,775
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	86,376	84,675
Shareholders' Funds		86,476	84,775

We as Directors of Evolution Host Ltd, 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 micro companies' regime.

Approved by the board on 12 January 2026 and signed on its behalf by:

Brian Byrne
Director

Alexander Grey
Director

Evolution Host Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Evolution Host Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 694195. The registered office of the company is Lanscape House, Baldonnell Business Park, Dublin 22 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Trade and other debtors

Trade and other debtors 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.

Trade and other creditors

Trade and other creditors 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 Balance Sheet date.

Evolution Host Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	1,949	1,867
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

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

	2025	2024
	Number	Number
Directors	2	2
	<u><u> </u></u>	<u><u> </u></u>

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	14,936	14,936
Additions	652	652
	<u> </u>	<u> </u>
At 30 June 2025	15,588	15,588
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	3,941	3,941
Charge for the financial year	1,949	1,949
	<u> </u>	<u> </u>
At 30 June 2025	5,890	5,890
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	9,698	9,698
	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	10,995	10,995
	<u><u> </u></u>	<u><u> </u></u>

6. Debtors	2025	2024
	€	€
Other debtors	350	350
Taxation	-	658
Called up share capital not paid	100	100
	<u> </u>	<u> </u>
	450	1,108
	<u><u> </u></u>	<u><u> </u></u>

7. Current asset investments	2025	2024
	€	€
Other unlisted investments	63,346	61,346
	<u><u> </u></u>	<u><u> </u></u>

Evolution Host Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	183	364
Taxation	3,270	4,728
Directors' current accounts	3,046	2,518
Other creditors	4,354	-
Accruals	2,720	1,420
	<u>13,573</u>	<u>9,030</u>

9. Profit and loss account	2025	2024
	€	€
At 1 July 2024	84,675	87,805
Profit/(loss) for the financial year	1,701	(3,130)
At 30 June 2025	<u>86,376</u>	<u>84,675</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

11. Post-Balance Sheet Events

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