

Aremson Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Aremson Limited
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Aremson Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	2025	2024
	€	€
Fixed Assets	<u>66</u>	<u>66</u>
Current assets	<u>9,342</u>	<u>10,072</u>
Net Current Assets	<u>9,342</u>	<u>10,072</u>
Total Assets less Current Liabilities	<u>9,408</u>	<u>10,138</u>
Accruals and deferred income	<u>(1,476)</u>	<u>(1,476)</u>
Net Assets	<u><u>7,932</u></u>	<u><u>8,662</u></u>
Capital and Reserves	<u><u>7,932</u></u>	<u><u>8,662</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 Aremson 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 (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 12 February 2026 and signed on its behalf by:

Conor McCullough
Director

John Murphy
Director

Aremson Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Aremson Limited is a company limited by shares incorporated in Ireland

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 fees receivable from the members of the company.

Fees are levied on company members in proportion to their respective floor areas, to enable maintenance costs on the entire property to be discharged.

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	-	Not Depreciated
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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.

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

The company is not carrying on a trade for corporation tax purposes and as such is not liable to corporation tax on the excess of service charge receivable over expenditure incurred on maintaining the property.

However the company is liable to corporation tax in respect of any deposit interest income received. Any resulting corporation tax liability may be reduced by the amount of DIRT deducted at source from any deposit interest paid to the company.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Aremson 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	2,639	3,479
Loss for the financial year	(730)	(840)
Profit carried forward	1,909	2,639

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 February 2026.