Company registration number: 540363

Efficient Health Solutions Limited

Unaudited abridged financial statements

for the financial year ended 31 March 2025

Efficient Health Solutions Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

....	....
Paul Mc Guinness	**Peter Mc Guinness**
Director	Director

22 December 2025

Efficient Health Solutions Limited

Balance sheet
As at 31 March 2025

	2025	2024
	€	€
Current assets	17,178	51,489
Creditors: amounts falling due within one year	(47,376)	(77,411)
Net current liabilities	(30,198)	(25,922)
Total assets less current liabilities	(30,198)	(25,922)
Accruals and deferred income	(3,200)	(3,200)
Net liabilities	(33,398)	(29,122)
Capital and reserves	(33,398)	(29,122)

We, as directors of Efficient Health Solutions 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 of the Companies Act 2014 are satisfied;

(c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company;and

(e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 22 December 2025 and signed on behalf of the board by:

Paul Mc Guinness
Director

Peter Mc Guinness
Director

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Tooraree, Knock Road, Ballyhaunis, Co.Mayo.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared under the historical cost convention on the going concern basis and comply with the financial reporting standards issued by the Financial Reporting Council specifically FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council and Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably

Revenue from rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably.This is when the following conditions are satisfied:
(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefit associated with the transaction will flow to the company;
(c) the stage of completion of the transaction at the end of the reporting period can be measured reliably ; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(29,322)	347,442
Loss for the financial year	(4,276)	(376,764)
At the end of the financial year	(33,598)	(29,322)

5. Directors transactions

Amounts owing on Directors Loan are as follows:

Peter Mc Guinness

	2025	2024
	€	€
At the start of the financial year	12,003	12,003
At the end of the financial year	12,003	12,003