

Company Number: 569283

Finnegan Localisation Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Finnegan Localisation Solutions Limited

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Finnegan Localisation Solutions Limited

DIRECTORS AND OTHER INFORMATION

Directors	Noel Finnegan Bernadette Finnegan
Company Secretary	Bernadette Finnegan
Company Number	569283
Registered Office and Business Address	9 Simmonstown Park Hazel Hatch Road Celbridge Co. Kildare
Accountants	Mellett, Tyrrell & Co Chartered Accountants Unit 1, McHale Retail Park, Moneen, Castlebar, Co. Mayo
Bankers	Bank Of Ireland Main Street, Celbridge, Co. Kildare

Finnegan Localisation Solutions Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	57	222
Current Assets			
Debtors	6	27	715
Cash at bank and in hand		63,006	58,281
		63,033	58,996
Creditors: amounts falling due within one year	7	(2,848)	(2,071)
Net Current Assets		60,185	56,925
Total Assets less Current Liabilities		60,242	57,147
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	8	60,142	57,047
Shareholders' Funds		60,242	57,147

I as Director of Finnegan Localisation 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 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) I 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 4 March 2026 and signed on its behalf by:

Bernadette Finnegan
Company Secretary

Noel Finnegan
Director

Finnegan Localisation Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Finnegan Localisation Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 569283. The registered office of the company is 9 Simmonstown Park, Hazel Hatch Road, Celbridge, Co. Kildare 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 September 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 goods 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	- 15% Straight line
Motor vehicles	- 25% 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 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.

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 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.

Finnegan Localisation Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

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	165	10,366
	<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
Employees & Directors	2	2
	<u> </u>	<u> </u>
5. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 October 2024	6,017	6,017
	<u> </u>	<u> </u>
At 30 September 2025	6,017	6,017
	<u> </u>	<u> </u>
Depreciation		
At 1 October 2024	5,795	5,795
Charge for the financial year	165	165
	<u> </u>	<u> </u>
At 30 September 2025	5,960	5,960
	<u> </u>	<u> </u>
Net book value		
At 30 September 2025	57	57
	<u> </u>	<u> </u>
At 30 September 2024	222	222
	<u> </u>	<u> </u>
6. Debtors	2025	2024
	€	€
Taxation	27	715
	<u> </u>	<u> </u>

Finnegan Localisation Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	1,958	363
Taxation	169	265
Directors' current accounts	721	1,443
	<u>2,848</u>	<u>2,071</u>
	<u><u>2,848</u></u>	<u><u>2,071</u></u>
8. Profit and loss account		
	2025	2024
	€	€
At 1 October 2024	57,047	67,171
Profit/(loss) for the financial year	3,095	(10,124)
	<u>60,142</u>	<u>57,047</u>
	<u><u>60,142</u></u>	<u><u>57,047</u></u>

9. Capital commitments

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

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 March 2026.