

Ainedanbury Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Ainedanbury Ltd
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Ainedanbury Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Ireneaus Mc Caffery
Director

25 March 2026

Ainedanbury Ltd
BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>183,132</u>	<u>183,511</u>
Current Assets			
Debtors	8	1,854	100
Cash and cash equivalents		<u>9,323</u>	<u>216</u>
		<u>11,177</u>	<u>316</u>
Creditors: amounts falling due within one year	9	<u>(43,081)</u>	<u>(81,452)</u>
Net Current Liabilities		<u>(31,904)</u>	<u>(81,136)</u>
Total Assets less Current Liabilities		<u>151,228</u>	<u>102,375</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>151,128</u>	<u>102,275</u>
Equity attributable to owners of the company		<u>151,228</u>	<u>102,375</u>

I as Director of Ainedanbury 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) 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 small companies' regime.

Approved by the board on 25 March 2026 and signed on its behalf by:

Ireaneus Mc Caffery
Director

Ainedanbury Ltd
STATEMENT OF CHANGES IN EQUITY
as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	47,198	47,298
Profit for the financial year	-	55,077	55,077
At 31 August 2024	100	102,275	102,375
Profit for the financial year	-	48,853	48,853
At 31 August 2025	100	151,128	151,228

Ainedanbury Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Ainedanbury Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 723499. The registered office of the company is 257 Lower Point Road, Dundalk, Co Louth 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 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

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:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% 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.

Ainedanbury Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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		2025	2024
		€	€
Operating profit is stated after charging:			
Depreciation of tangible assets		32,520	26,216
		<u> </u>	<u> </u>
4. Interest payable and similar expenses		2025	2024
		€	€
Interest		88	27
		<u> </u>	<u> </u>
5. Employees		2025	2024
		Number	Number
Director		1	1
Employees		52	44
		<u> </u>	<u> </u>
		53	45
		<u> </u>	<u> </u>
6. Tax on profit		2025	2024
		€	€
Analysis of charge in the financial year			
Current tax:			
Corporation tax at 12.50% (2024 - 12.50%)		6,979	7,868
		<u> </u>	<u> </u>
7. Tangible assets			
	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 September 2024	171,045	56,972	228,017
Additions	20,700	11,441	32,141
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	191,745	68,413	260,158
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 September 2024	35,058	9,448	44,506
Charge for the financial year	23,968	8,552	32,520
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	59,026	18,000	77,026
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 August 2025	132,719	50,413	183,132
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	135,987	47,524	183,511
	<u> </u>	<u> </u>	<u> </u>

Ainedanbury Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

8. Debtors	2025	2024
	€	€
Other debtors	965	100
Taxation	889	-
	<u>1,854</u>	<u>100</u>
	<u><u>1,854</u></u>	<u><u>100</u></u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	4,897
Taxation	36,164	29,370
Director's current account (Note 12)	3,994	44,525
Accruals	2,923	2,660
	<u>43,081</u>	<u>81,452</u>
	<u><u>43,081</u></u>	<u><u>81,452</u></u>
10. Income Statement		
	2025	2024
	€	€
At 1 September 2024	102,275	47,198
Profit for the financial year	48,853	55,077
	<u>151,128</u>	<u>102,275</u>
	<u><u>151,128</u></u>	<u><u>102,275</u></u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
12. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	93,333	56,551
	<u>93,333</u>	<u>56,551</u>
	<u><u>93,333</u></u>	<u><u>56,551</u></u>
The following amounts are repayable to the director:		
	2025	2024
	€	€
Ireneaus Mc Caffery	3,994	44,525
	<u>3,994</u>	<u>44,525</u>
	<u><u>3,994</u></u>	<u><u>44,525</u></u>
13. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
14. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 25 March 2026.		