

ARD NUA STUDENT VILLAGE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 20 DECEMBER 2025
652207 (IRELAND)

ARD NUA STUDENT VILLAGE LIMITED
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ARD NUA STUDENT VILLAGE LIMITED
Directors and other information

Directors: Mr Eamon Doherty

Secretary: Ard Nua Secretarial Services Limited (Ireland)

Company Number: 652207 (Ireland)

Business Address: 13 Old College Hall
Hazlewood Road
Ballinode
Sligo
F91 RX77

Registered Office: 13 Old College Hall
Hazlewood Road
Ballinode
Sligo
F91 RX77

ARD NUA STUDENT VILLAGE LIMITED
Directors Report

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 20 December 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Mr Eamon Doherty

Secretary

The names of the persons who at any time during the financial year were secretary of the company are as follows:

Ard Nua Secretarial Services Limited (Ireland)

Principal Activities

The proposed activity of the company is The Management of Real Estate on a Fee or Contract Basis.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

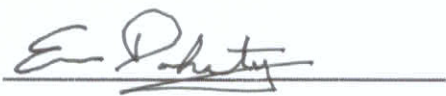
Directors and secretary and their interests

The directors and secretary at the financial year end had no shares in the company.

Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

This report was approved by the directors on 14 January 2026 and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'E. Doherty', is written over a solid horizontal line.

Mr Eamon Doherty
Director

ARD NUA STUDENT VILLAGE 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.

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

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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, 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 keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and the 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.

ARD NUA STUDENT VILLAGE LIMITED

BALANCE SHEET
AS AT 20 DECEMBER 2025

	2025	2024
	€	€
Current assets		
Cash at bank and in hand	-	-
	<u>-</u>	<u>-</u>
Creditors: amounts falling due within one year	(2,043)	(2,043)
Net current assets	<u>-</u>	<u>-</u>
Total assets less current liabilities	<u>(2,043)</u>	<u>(2,043)</u>
Accruals and deferred income	(5,700)	(5,050)
Net Assets (Liabilities)	<u>(7,743)</u>	<u>(7,093)</u>
Capital and reserves	(7,743)	(7,093)

I, as director of Ard Nua Student Village Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;

- the company is entitled to the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;

- 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); and

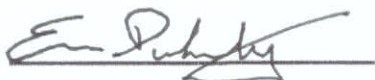
- I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and

- the company has relied on the specific exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefits 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.

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

The Financial statements were approved by the Board of Directors on 14 January 2026

Signed on behalf of the Board by:



Mr Eamon Doherty
Director
Company Registration Number 652207

ARD NUA STUDENT VILLAGE LIMITED
Notes to the Financial Statements
As at 20 December 2025

1. General Information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is: 13 Old College Hall, Ballinode, Hazlewood Road, Sligo.

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' and the requirements of the Companies Act 2014.

3. Accounting Policies and measurement basis

Basis of preparation

The financial statements have been prepared under the historical cost basis. The financial statements are prepared in Euro, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant Judgements - There are no critical judgements in applying the entity's accounting policies key sources of estimation uncertainty - There are no critical accounting estimates and assumptions.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for good supplied net of discounts and value added tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer usually on despatch of the goods. The amount of revenue can be measured reliably. It is probably that the associated economic benefit will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Taxation

Tax is recognised on taxable profit for the current or past period. Tax is measured at the amount of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

Goodwill

Goodwill arises on business combinations and represents the excess of costs of the registration over the company in the net amount of the identifiable asset, liabilities and contingent liabilities of the acquired business.

Goodwill is initially recognised at cost and is subsequently shared at cost less any amortisation and accumulative impairment losses. It is amortised on a straight line basis over

the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made the life is presumed not to exceed ten years.

Intangible Assets

Intangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated amortisation and accumulative impairment losses.

Amortisation is calculated so as to write off the cost of the asset, less its estimated residual value over the useful economic life of the asset as follows.

Goodwill	25%
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Tangible Assets

Tangible assets are initially recorded at cost, and are subsequently measured at cost less any accumulated depreciation and accumulative impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Land and buildings	Straight line over 40 years
Plant and machinery	25% straight line
Fixture and fittings	25% straight line
Office equipment	10% straight line

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower cost and estimated selling price less costs to complete and sell. Costs include all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a part to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost which is the transaction price.

Investments in shares, subsidiaries, or participative interests are subsequently measured at cost less impairment.

Derivatives are subsequently at the cost less any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit and loss over the term of the contract on a straight line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulative interest income or expense recognised to date, less all repayments of principle or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss.

Any reversals of impairment are recognised in profit or loss immediately.

Provisions for liabilities

Provisions are recognised when the entity has an obligation at the reporting date as the result of a past event;

It is probable the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amounts of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation.

Any adjustments to the amounts previously recognised in the profit and loss unless the provision was originally recognised as part of the cost of the asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, that unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

4. Fixed asset repairs and reversals

Include within value adjustments and other amounts written off is an impairment of:

€ NIL in relation to tangible assets (2024: € NIL)

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other Creditors	(2043)	(2043)
Accruals	(650)	(5050)
	<u>(2693)</u>	<u>(7093)</u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(7093)	(3143)
(Loss) / profit for the financial year	(650)	(3950)
At the end of the financial year	<u>(7743)</u>	<u>(7093)</u>

7. Share Capital

	2025	2024
	€	€
Authorised equity		
100,000 ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity	<u>100</u>	<u>100</u>
100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

8. Controlling Party

The Company is controlled by Eamon Doherty.

9. Events after the end of the financial year

There were no significant events effecting the company after the financial year end.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 14/01/2026.