

Higgins Data Engineering Limited

Abridged Unaudited Financial Statements

for the financial period from 25 July 2024 (date of incorporation) to 30 June 2025

Higgins Data Engineering Limited

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Higgins Data Engineering Limited DIRECTOR AND OTHER INFORMATION

Director	Barry Higgins (Appointed 25 July 2024)
Company Secretary	Noelle Christine Higgins (Appointed 25 July 2024)
Company Number	768522
Registered Office and Business Address	2 Lios Na Ri Grenagh Cork T23 HK13 Ireland
Accountants	Niall O'Sullivan & Associates Chartered Accountants and Statutory Audit Firm Recognition House Walsh Business Park Ballysimon Road Limerick V94 62C4
Bankers	Allied Irish Bank Dingle Co Kerry

Higgins Data Engineering Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 25 July 2024 (date of incorporation) to 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 period. 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 are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period 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 are 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to Niall O'Sullivan & Associates, (Chartered Accountants and Statutory Audit Firm), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 25 July 2024 (date of incorporation) to 30 June 2025."

Signed on behalf of the board

Barry Higgins
Director

20 February 2026

Higgins Data Engineering Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €
Current Assets		
Debtors	7	13,745
Cash and cash equivalents		17,580
		<u>31,325</u>
Creditors: amounts falling due within one year	8	<u>(18,553)</u>
Net Current Assets		<u>12,772</u>
Total Assets less Current Liabilities		<u>12,772</u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		12,672
Equity attributable to owners of the company		<u>12,772</u>

I as Director of Higgins Data Engineering 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 period and of its profit or loss for such a financial period 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 20 February 2026 and signed on its behalf by:

Barry Higgins
Director

Higgins Data Engineering Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	12,672	12,672
Net proceeds of equity Ordinary share issue	100	-	100
At 30 June 2025	100	12,672	12,772

Higgins Data Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 25 July 2024 (date of incorporation) to 30 June 2025

1. General Information

Higgins Data Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 768522. The registered office of the company is 2 Lios Na Ri, Grenagh, Cork, T23 HK13, Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of IT services. 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 period ended 30 June 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 period, 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 goods supplied by the company, exclusive of trade discounts and value added tax.

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.

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

Higgins Data Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 25 July 2024 (date of incorporation) to 30 June 2025

3. Period of financial statements

The financial statements are for the 11 month 6 days period from 25 July 2024 (date of incorporation) to 30 June 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Employees

The average monthly number of employees, including director, during the financial period was 2, (2024 - 0).

	2025 Number
Director	1
Employee	1
	<u>2</u>
	<u><u>2</u></u>
6. Tax on profit	2025 €
Analysis of charge in the financial period	
Current tax:	
Corporation tax at 12.50%	1,810
	<u><u>1,810</u></u>
7. Debtors	2025 €
Trade debtors	13,745
	<u><u>13,745</u></u>
8. Creditors	2025 €
Amounts falling due within one year	
Trade creditors	513
Taxation	11,048
Director's current account (Note 11)	6,992
	<u><u>18,553</u></u>
9. Profit and loss account	2025 €
At 25 July 2024	-
Profit for the financial period	12,672
	<u><u>12,672</u></u>
At 30 June 2025	<u><u>12,672</u></u>

10. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

Higgins Data Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 25 July 2024 (date of incorporation) to 30 June 2025

11. Director's remuneration and transactions	2025
	€
Remuneration	60,812
Pension contributions	16,500
	<hr/>
	77,312
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The following amounts are repayable to the director:

	2025
	€
Barry Higgins	6,992
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12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 February 2026.