

**Company registration number: 706230**

**Swan Care Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

# Swan Care Limited

## Contents

	<b>Page</b>
Balance sheet	<b>1</b>
Notes to the financial statements	<b>2</b>

**Swan Care Limited**

**Balance sheet  
As at 31 December 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Current assets	(100)	(100)
<b>Net current liabilities</b>	<u>(100)</u>	<u>(100)</u>
<b>Total assets less current liabilities</b>	(100)	(100)
<b>Net liabilities</b>	<u><u>(100)</u></u>	<u><u>(100)</u></u>
<b>Capital and reserves</b>	<u><u>(100)</u></u>	<u><u>(100)</u></u>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

We, as directors of Swan Care 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 25 March 2026 and signed on behalf of the board by:

**Gavin McConnell**  
Director

**Emmet Friel**  
Director

## Swan Care Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is Swan Care Limited, 8 Cornmill Avenue, Buncrana, Co Donegal, F93 WV50.

#### 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 on the historical cost basis.

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

##### Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

##### Financial instruments

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

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

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

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