

**Overall Certificate**  
**For Financial Statements**  
**Section 347 (2)(b), Companies Act 2014**

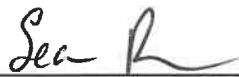
**Company Name: Fuaim Na dTonn Advisors Limited**

**Company Number: 735034**

**Financial Year: 1 January 2025 to 31 December 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



**Sean Bermingham**  
**Director**



**Pascal Bermingham**  
**Secretary**

**24 January 2026**

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**Fuaim Na dTonn Advisors Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Fuaim Na dTonn Advisors Limited**  
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**Fuaim Na dTonn Advisors Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Sean Bermingham
<b>Company Secretary</b>	Pascal Bermingham
<b>Company Number</b>	735034
<b>Registered Office and Business Address</b>	45 Main Street Arklow Co. Wicklow
<b>Accountants</b>	R HENDY & CO Bookkeeping Services ULC T/A R HENDY & CO Chartered Accountants CA House Croghan Industrial Estate Arklow Co. Wicklow
<b>Bankers</b>	Allied Irish Banks plc 23 Main Street Arklow Co. Wicklow

**Fuaim Na dTonn Advisors Limited**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 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 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 he 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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.

**Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that he is 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 he has made available to R HENDY & CO Bookkeeping Services ULC, (T/A R HENDY & CO Chartered Accountants), 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 his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

**Signed on behalf of the board**

  
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**Sean Bermingham**  
Director

**24 January 2026**

**Fuaim Na dTonn Advisors Limited**  
**T/A R HENDY & CO CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Fuaim Na dTonn Advisors Limited**  
**for the financial year ended 31 December 2025**

In accordance with the engagement letter dated 24 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 11 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Fuaim Na dTonn Advisors Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that Fuaim Na dTonn Advisors Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Fuaim Na dTonn Advisors Limited. You consider that Fuaim Na dTonn Advisors Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Fuaim Na dTonn Advisors Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.



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**R Eric Hendy**  
**for and on behalf of**  
**R HENDY & CO BOOKKEEPING SERVICES ULC**  
T/A R HENDY & CO Chartered Accountants  
CA House  
Croghan Industrial Estate  
Arklow  
Co. Wicklow

**24 January 2026**

**Fuaim Na dTonn Advisors Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	2,091	2,439
<b>Current Assets</b>			
Debtors	8	7,862	-
Cash and cash equivalents		138,208	134,914
		146,070	134,914
<b>Creditors: amounts falling due within one year</b>	9	(6,034)	(17,222)
<b>Net Current Assets</b>		140,036	117,692
<b>Total Assets less Current Liabilities</b>		142,127	120,131
<b>Capital and Reserves</b>			
Called up share capital presented as equity	11	100	100
Statement of income and retained earnings	12	142,027	120,031
<b>Equity attributable to owners of the company</b>		142,127	120,131

I as Director of Fuaim Na dTonn Advisors 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 small companies' regime.

Approved by the board on 24 January 2026 and signed on its behalf by:



**Sean Bermingham**  
**Director**

# Fuaim Na dTonn Advisors Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Fuaim Na dTonn Advisors Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 735034. The registered office of the company is 45 Main Street, Arklow, Co. Wicklow which is also the principal place of business of the company. The principal activity of the company is project management. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 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 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	-	12.5% Straight line
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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.

#### 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.

**Fuaim Na dTonn Advisors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Statement of Income and Retained Earnings.

**Ordinary share capital**

The ordinary share capital of the company is presented as equity.

**3. Turnover**

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of project management services.

**4. Operating profit**

	2025	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	348	348
	<u>348</u>	<u>348</u>

**5. Employees**

	2025	2024
	Number	Number
Directors	1	1
	<u>1</u>	<u>1</u>

**Fuaim Na dTonn Advisors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**6. Tax on profit**

	2025	2024
	€	€
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	<u>3,150</u>	<u>12,569</u>

**(b) Factors affecting tax charge for the financial year**

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit taxable at 12.50%	<u>25,146</u>	<u>100,551</u>
Profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	3,143	12,569
<b>Effects of:</b>		
Expenses not deductible for tax purposes	<u>7</u>	<u>-</u>
Total tax charge for the financial year (Note 6 (a))	<u>3,150</u>	<u>12,569</u>

**7. Tangible assets**

	Fixtures, fittings and equipment	Total
	€	€
<b>Cost or Valuation</b>		
At 1 January 2025	<u>2,787</u>	<u>2,787</u>
At 31 December 2025	<u>2,787</u>	<u>2,787</u>
<b>Depreciation</b>		
At 1 January 2025	348	348
Charge for the financial year	348	348
At 31 December 2025	<u>696</u>	<u>696</u>
<b>Net book value</b>		
At 31 December 2025	<u>2,091</u>	<u>2,091</u>
At 31 December 2024	<u>2,439</u>	<u>2,439</u>

**8. Debtors**

	2025	2024
	€	€
Trade debtors	7,512	-
Taxation	350	-
	<u>7,862</u>	<u>-</u>

**Fuaim Na dTonn Advisors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

<b>9. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>			€	€
Taxation			<b>4,376</b>	14,946
Director's current account (Note 14)			<b>281</b>	1,026
Accruals			<b>1,377</b>	1,250
			<u><b>6,034</b></u>	<u>17,222</u>
<b>10. Taxation</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Debtors:</b>				
Corporation tax			<b>350</b>	-
<b>Creditors:</b>				
VAT			<b>4,376</b>	5,504
Corporation tax			-	7,569
PAYE			-	1,873
			<u><b>4,376</b></u>	<u>14,946</u>
<b>11. Share capital</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary shares	100,000	€1.00 each	<u><b>100,000</b></u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary shares	100	€1.00 each	<u><b>100</b></u>	<u>100</u>
The director's and the secretary's interests in the shares of the company are as follows:-				
<b>Name</b>	<b>Class of Shares</b>		<b>Number Held At 31/12/25</b>	<b>01/01/25</b>
Sean Bermingham	Ordinary shares		<u><b>100</b></u>	<u>100</u>
<b>12. Income Statement</b>			<b>2025</b>	<b>2024</b>
			€	€
At 1 January 2025			<b>120,031</b>	32,049
Profit for the financial year			<b>21,996</b>	87,982
At 31 December 2025			<u><b>142,027</b></u>	<u>120,031</u>
<b>13. Capital commitments</b>				
The company had no material capital commitments at the financial year-ended 31 December 2025.				
<b>14. Director's remuneration and transactions</b>			<b>2025</b>	<b>2024</b>
			€	€
Remuneration			<u><b>28,836</b></u>	<u>42,000</u>

**Fuaim Na dTonn Advisors Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Sean Bermingham	<b>281</b>	1,026

**15. Events After the End of the Reporting Period**

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

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 24 January 2026.