

**Senagher Solutions Limited**  
**Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Senagher Solutions Limited

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**Senagher Solutions Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Matthew Senton
<b>Company Secretary</b>	Orla Senton
<b>Company Number</b>	701857
<b>Registered Office</b>	Cranagher House, Cranagher, Quin, Ennis Clare Ireland
<b>Business Address</b>	Cranagher House, Cranagher, Quin , Ennis Clare Ireland
<b>Accountants</b>	Patrick Markham Janey's Cottage, Clahane, Liscannor Clare Ireland
<b>Bankers</b>	Bank of Ireland Ennis Co. Clare
	Revolute Bank UAB 2 Dublin Landings, North Dock, Dublin 1 Dublin Ireland

**Senagher Solutions Limited**  
**ACCOUNTANTS' REPORT**  
**to the Director on the Compilation of the unaudited financial statements of**  
**Senagher Solutions Limited**  
**for the financial year ended 31 August 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 August 2025 as set on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Senagher Solutions 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 compiled the financial statements in accordance with the guidance issued by the Institute of Certified Public Accountants contained in M14 (Revised) "Compiling and reporting on financial statements of entities not subject to audit" and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" from the accounting records and information and explanations supplied to us by the Director's and in compliance with the relevant ethical guidance of the Institute.

You have acknowledged on the balance sheet for the year ended 31 August 2025 your duty to ensure that Senagher Solutions 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 loss of Senagher Solutions Limited. You consider that Senagher Solutions 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 financial statements of Senagher Solutions 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 financial statements.

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**PATRICK MARKHAM**

Janey's Cottage,  
Clahane,  
Liscannor  
Clare  
Ireland

**26 February 2026**

# Senagher Solutions Limited

## INCOME STATEMENT

for the financial year ended 31 August 2025

	2025	2024
	€	€
Turnover	64,487	83,431
Other income	80	7,000
Cost of raw materials and consumables	(892)	(5,366)
Staff costs	(59,195)	(78,366)
Value adjustments and other amounts written off assets	(4,189)	(2,414)
Other expenses	(21,757)	(23,881)
Tax	-	(2,099)
<b>Loss</b>	<b>(21,466)</b>	<b>(21,695)</b>
Retained profit brought forward	74,485	96,180
<b>Retained profit carried forward</b>	<b>53,019</b>	<b>74,485</b>

# Senagher Solutions Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	2025 €	2024 €
Fixed Assets	13,617	20,767
Current assets	44,832	62,131
Prepayments and accrued income	-	700
Creditors: amounts falling due within one year	(4,310)	(7,993)
<b>Net Current Assets</b>	<b>40,522</b>	<b>54,838</b>
<b>Total Assets less Current Liabilities</b>	<b>54,139</b>	<b>75,605</b>
Accruals and deferred income	(1,020)	(1,020)
<b>Net Assets</b>	<b>53,119</b>	<b>74,585</b>
<b>Capital and Reserves</b>	<b>53,119</b>	<b>74,585</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Senagher Solutions 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.

**Approved by the Director and authorised for issue on 26 February 2026 :**

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**Matthew Senton**  
**Director**

# Senagher Solutions Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Senagher Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 701857. The registered office of the company is Cranagher House,, Cranagher,, Quin,, Ennis, Clare, Ireland. 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.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### 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:

Plant and machinery	-	33% Straight line
Motor vehicles	-	20% Straight line
	-	10% 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.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the financial year in which it is receivable.

#### 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.

#### 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.

## Senagher Solutions Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### Share capital of the company

#### Ordinary share capital

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

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

<b>3. Appropriation of Income Statement</b>	<b>2025</b>	2024
	€	€
Profit brought forward	<b>74,485</b>	96,180
Loss for the financial year	<b>(21,466)</b>	(21,695)
<b>Profit carried forward</b>	<b>53,019</b>	74,485

#### 4. Post-Balance Sheet Events

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

#### 5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 February 2026.

**SENAGHER SOLUTIONS LIMITED**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025**

**Senagher Solutions Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 August 2025

	<b>Schedule</b>	<b>2025</b> €	<b>2024</b> €
Sales		<b>64,487</b>	83,431
Cost of sales	<b>1</b>	<b>(892)</b>	(5,366)
Gross profit		<b>63,595</b>	78,065
Gross profit Percentage		<b>98.6%</b>	93.6%
Overhead expenses	<b>2</b>	<b>(82,180)</b>	(104,661)
Exceptional items		<b>(2,961)</b>	-
		<b>(21,546)</b>	(26,596)
Miscellaneous income	<b>3</b>	<b>80</b>	7,000
<b>Net loss</b>		<b>(21,466)</b>	(19,596)

**Senagher Solutions Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COST OF SALES**  
for the financial year ended 31 August 2025

	<b>2025</b>	2024
	€	€
<b>Cost of Sales</b>		
Purchases	<b>892</b>	5,366
	<hr/>	<hr/>
	<b>892</b>	5,366
	<hr/> <hr/>	<hr/> <hr/>

**Senagher Solutions Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : OVERHEAD EXPENSES**  
for the financial year ended 31 August 2025

	2025 €	2024 €
<b>Administration Expenses</b>		
Wages and salaries (including director's remuneration)	51,982	69,065
Social welfare costs	1,213	3,301
Directors' defined contribution pension costs	6,000	6,000
Staff training	3,933	-
Rent payable	6,000	6,000
Insurance	700	-
Computer bureau costs	674	403
Repairs and maintenance	194	-
Printing, postage and stationery	74	141
Advertising	-	18
Telephone	839	1,687
Motor expenses	-	944
Travelling	2,084	7,821
Entertaining	1,329	1,645
Legal and professional	204	304
Accountancy	1,000	1,000
Bank charges	288	372
Profit/loss on exchange	(939)	-
Staff welfare	2,033	3,273
General expenses	363	273
Company secretarial costs	20	-
Depreciation of tangible assets	4,189	2,414
	<u>82,180</u>	<u>104,661</u>

**Senagher Solutions Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 3 : MISCELLANEOUS INCOME**  
for the financial year ended 31 August 2025

	2025	2024
	€	€
<b>Miscellaneous Income</b>		
Sundry income	-	7,000
Bank Interest	<b>80</b>	-
	<u>80</u>	<u>7,000</u>
	<u><u>80</u></u>	<u><u>7,000</u></u>