

CRO Number - 355140

Hygiea Ireland Ltd
Audit Exempt Abridged Financial Statements
Year Ended 31st August 2025

Hygiea Ireland Ltd
Abridged financial statements
Year Ended 31st August 2025
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Hygiea Ireland Ltd

Year Ended 31st August 2025

Directors and Other Information

Directors

Peter Cashell
Eileen Boylan

Secretary

Peter Cashell

Bankers

Bank of Ireland
Newlands Cross
Dublin 22

Registered Office

Crosspatrick,
Kilmeague,
Naas
Co. Kildare

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Abridged Financial statements
For the Year ended 31st August 2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 5 to 8.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Lizzie McElhinney the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st August 2024.

On behalf of the board

Peter Cashell

Eileen Boylan

Director

Director

Date: 25/02/2026

25/02/2026

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Balance Sheet

	2025 €	2025 €	2024 €	2024 €
Called up share capital not paid			-	-
Fixed assets		26,948		32,659
Current assets	228,328		189,464	
Creditors: amounts falling due within one year ¹	(58,959)		(37,222)	
Net current assets		169,369		152,242
Creditors: amounts falling due after more than one year		(14,184)		(19,197)
Net assets less current liabilities		155,185		133,045
		<u>182,133</u>		<u>165,704</u>
Capital and reserves		<u>182,133</u>		<u>165,704</u>

We, as director(s) of Hygiea Ireland 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 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 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.

We, as directors of Hygiea Ireland Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company the qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

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Abridged Financial Statements
Year Ended 31st August 2025
Balance Sheet

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'. The financial statements were approved by the Board of Directors on 1st May 2025 and authorised for issue on 2nd May 2025. They were signed on its behalf by

Peter Cashell

Eileen Boylan

Director

Director

Date: 23/02/2026

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Year Ended 31st August 2025

Notes to Financial Statements

1. ACCOUNTING POLICIES

The company is a limited liability company and is incorporated in Ireland. Its registered office is Crosspatrick, Kilmeague, Naas Co. Kildare. Its company registration number is 355140.

(a) Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – FRS 105', the Companies Act 2014.

(b) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

(c) Government grants

Revenue Grants are credited to income so as to match them with the expenditure to which they relate. Government grants received are included in 'other income' in profit or loss.

(d) Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

(e) Tangible fixed assets

i) Cost

Tangible fixed assets including investment properties are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

ii) Depreciation

Depreciation is provided on tangible fixed assets and investment property, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

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Year Ended 31st August 2025

Notes to Financial Statements

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Equipment, fixtures & fittings	12½% straight line on cost
Motor Vehicles	12.5% straight line on cost

(f) Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(g) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

2. Movement on profit and loss reserves

	2025	2024
	€	€
Profit and loss reserves brought forward at 1 Sept	165,702	223,168
Profit for the financial year	16,429	(57,466)
Profit and loss reserve at 31 st August 2025	<u>182,131</u>	<u>165,702</u>