

**Company registration number: 714916**

**Athnua Technology Limited  
Trading as Athnua Technology Limited  
Unaudited abridged financial statements  
for the financial year ended 31 December 2025**

# Athnua Technology Limited

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## **Athnua Technology Limited**

### **Directors and other information**

<b>Director</b>	Javier Jimeno
<b>Secretary</b>	Irish Formation Connect Limited
<b>Company number</b>	714916
<b>Registered office</b>	Church Road Bundoran Co Donegal F94 R2C8
<b>Business address</b>	Church Road Bundoran Co Donegal F94 R2C8
<b>Accountants</b>	Casey Kavanagh & Company 44 John Street Sligo
<b>Bankers</b>	Bank of Ireland Ballyshannon Co Donegal

## Athnua Technology Limited

### Balance sheet As at 31/12/25

	2025 €	2024 €
Fixed assets	2,597	1,514
Current assets	31,900	27,389
Creditors: amounts falling due within one year	(1,747)	(18,090)
<b>Net current assets</b>	<b>30,153</b>	<b>9,299</b>
<b>Total assets less current liabilities</b>	<b>32,750</b>	<b>10,813</b>
Accruals and deferred income	(1,000)	(1,000)
<b>Net assets</b>	<b>31,750</b>	<b>9,813</b>
<b>Capital and reserves</b>	<b>31,750</b>	<b>9,813</b>

I, as director of Athnua Technology 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) 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 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 director of the company on 20/02/26 and signed by:

Javier Jimeno  
Director

## **Athnua Technology Limited**

### **Notes to the abridged financial statements Financial year ended 31/12/25**

#### **1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Athnua Technology Limited for the financial year ended 31st December 2025.

Athnua Technology Limited is a private company limited by shares, incorporated and registered in the Republic of Ireland and the company's registration number is 714916. The address of the registered office is Church Road, Bundoran, Co Donegal, F94 R2C8.

#### **Currency**

The financial statements have been presented in the Euro currency (€).

#### **2. Accounting policies and measurement bases**

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Entities Regime' in accordance with section 280E of the Act and FRS 105.

#### **Turnover**

Income is recognised on a receivable basis.

#### **Taxation**

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

## Athnua Technology Limited

### Notes to the abridged financial statements (continued) Financial year ended 31/12/25

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment                    - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Financial Instruments**

##### **Ordinary share capital**

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

##### **Other financial assets**

Other financial assets, including trade debtors are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

##### **Cash and cash equivalents**

Cash consists of cash on hand and demand deposits.

##### **Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit and loss and repayments plus cumulative interest expenses incurred.

##### **Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

Athnua Technology Limited

Notes to the abridged financial statements (continued)  
Financial year ended 31/12/25

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	9,713	2,188
Profit for the financial year	29,937	7,525
Dividends paid	(8,000)	-
<b>At the end of the financial year</b>	<b>31,650</b>	<b>9,713</b>