

Company Number: 698452

**Eden Capital Partners Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

# Eden Capital Partners Limited

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# Eden Capital Partners Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are 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.

### Directors' declaration on unaudited financial statements

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

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 judgements 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 HLB Ireland Unlimited Company, all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 September 2025."

### Signed on behalf of the board

**Paul Kenny**  
Director

19 March 2026

**Patricia Kenny**  
Director

19 March 2026

## **Eden Capital Partners Limited**

### **ACCOUNTANTS REPORT**

#### **to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Eden Capital Partners Limited for the financial year ended 30 September 2025**

In accordance with the engagement letter 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 30 September 2025 as set out on pages 5 to 10 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 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 Board of Directors of Eden Capital Partners Limited, as a body, 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 Board of Directors 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 Board of Directors, as a body, 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 30 September 2025 your duty to ensure that Eden Capital Partners 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 Eden Capital Partners Limited. You consider that Eden Capital Partners 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 Eden Capital Partners 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.

#### **HLB IRELAND UNLIMITED COMPANY**

Suite 7  
The Courtyard  
Carmanhall Road  
Sandyford  
Dublin 18

**19 March 2026**

# Eden Capital Partners Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	5	10,000	20,000
Tangible assets	6	-	28
Investments	7	1	1
<b>Fixed Assets</b>		<b>10,001</b>	<b>20,029</b>
<b>Current Assets</b>			
Debtors	8	619,279	488,162
Cash and cash equivalents		5,749	3,302
		<b>625,028</b>	<b>491,464</b>
<b>Creditors: amounts falling due within one year</b>	9	<b>(18,322)</b>	<b>(8,876)</b>
<b>Net Current Assets</b>		<b>606,706</b>	<b>482,588</b>
<b>Total Assets less Current Liabilities</b>		<b>616,707</b>	<b>502,617</b>
<b>Provisions for liabilities</b>	10	<b>(11,285)</b>	<b>(13,075)</b>
<b>Net Assets</b>		<b>605,422</b>	<b>489,542</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		200	200
Share premium account	11	147,600	147,600
Retained earnings	11	457,622	341,742
<b>Equity attributable to owners of the company</b>		<b>605,422</b>	<b>489,542</b>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Eden Capital Partners 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) 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 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 19 March 2026 and signed on its behalf by:**

**Paul Kenny**  
Director

**Patricia Kenny**  
Director

# Eden Capital Partners Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Eden Capital Partners Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 698452. The registered office of the company is Suite 7, The Courtyard, Carmanhall Road, Dublin 18.

#### Currency

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.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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 financial instruments that are measured at fair value, 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" Section 1A, 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 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of consultancy services supplied by the company, exclusive of trade discounts and value added tax.

Accrued income is recognised when performance obligations have been satisfied but the related revenue has not yet been billed at the year end.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### 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:

Computer Equipment	-	33% 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.

#### Investments

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

# Eden Capital Partners Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 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.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

### 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.

### Related parties

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

### 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.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>28</b>	960
Amortisation of goodwill	<b>10,000</b>	10,000
	<u><u>          </u></u>	<u><u>          </u></u>

### 4. Employees

The average monthly number of employees, including the directors, during the financial year was 2 (2024: 2).

**Eden Capital Partners Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 September 2025

**5. Intangible assets**

	<b>Goodwill</b>
	<b>€</b>
<b>Cost</b>	
At 1 October 2024	50,000
	<hr/>
At 30 September 2025	50,000
	<hr/>
<b>Provision for diminution in value</b>	
At 1 October 2024	30,000
Charge for financial year	10,000
	<hr/>
At 30 September 2025	40,000
	<hr/>
<b>Net book value</b>	
At 30 September 2025	<b>10,000</b>
	<hr/> <hr/>
At 30 September 2024	20,000
	<hr/> <hr/>

**6. Tangible assets**

	<b>Computer Equipment</b>
	<b>€</b>
<b>Cost</b>	
At 1 October 2024	2,908
	<hr/>
At 30 September 2025	2,908
	<hr/>
<b>Depreciation</b>	
At 1 October 2024	2,880
Charge for the financial year	28
	<hr/>
At 30 September 2025	2,908
	<hr/>
<b>Net book value</b>	
At 30 September 2025	-
	<hr/> <hr/>
At 30 September 2024	28
	<hr/> <hr/>

**7. Investments**

	<b>Subsidiary undertakings shares</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Investments</b>		
<b>Cost</b>		
At 30 September 2025	1	1
	<hr/>	<hr/>
<b>Net book value</b>		
At 30 September 2025	1	1
	<hr/> <hr/>	<hr/> <hr/>
At 30 September 2024	1	1
	<hr/> <hr/>	<hr/> <hr/>

## Eden Capital Partners Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

<b>8. Debtors</b>	<b>2025</b>	2024
	€	€
Amounts owed by group undertakings	<b>586,699</b>	436,699
Taxation	<b>4,380</b>	3,850
Accrued income	<b>28,200</b>	47,613
	<u><b>619,279</b></u>	<u>488,162</u>
	<u><b>619,279</b></u>	<u>488,162</u>

  

<b>9. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Taxation	<b>2,719</b>	-
Directors' current accounts (Note 12)	<b>11,790</b>	5,876
Accruals	<b>3,813</b>	3,000
	<u><b>18,322</b></u>	<u>8,876</u>
	<u><b>18,322</b></u>	<u>8,876</u>

### 10. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	<b>Capital allowances</b>	<b>Other differences</b>	<b>Total</b>	Total
	€	€	2025	2024
			€	€
At financial year start	(211)	13,286	<b>13,075</b>	14,013
Charged to profit and loss	42	(1,832)	<b>(1,790)</b>	(938)
At financial year end	<u><b>(169)</b></u>	<u><b>11,454</b></u>	<u><b>11,285</b></u>	<u>13,075</u>
	<u><b>(169)</b></u>	<u><b>11,454</b></u>	<u><b>11,285</b></u>	<u>13,075</u>

### 11. Income Statement

	<b>Share premium account</b>	<b>Income statement</b>	<b>Total</b>
	€	€	€
At 1 October 2024	147,600	341,742	489,342
Profit for the financial year	-	115,880	115,880
At 30 September 2025	<u><b>147,600</b></u>	<u><b>457,622</b></u>	<u><b>605,222</b></u>
	<u><b>147,600</b></u>	<u><b>457,622</b></u>	<u><b>605,222</b></u>

#### Share Premium Reserve

The share premium arose from the premium applied on the issue of shares as part of the acquisition of the trade of TNK Associates Limited in December 2021.

<b>12. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<u><b>136,100</b></u>	<u>-</u>
	<u><b>136,100</b></u>	<u>-</u>

**Eden Capital Partners Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 September 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Paul Kenny	<b>11,790</b>	5,876

**13. Related party transactions**

The company has advanced a loan of €590,000 to TNK Associates Limited to assist it with working capital commitments.

TNK Associates Limited is controlled by Eden Capital Partners Limited by virtue of its ownership of a redeemable preference share in the company, held under Section 7 (2)(a)(i) of the Companies Act 2014.

This loan is interest-free and repayable on demand.

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

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 19 March 2026.