

Company Number: 719675

A&C Agile Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

A&C Agile Services Limited

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A&C Agile Services Limited

DIRECTORS AND OTHER INFORMATION

Directors	Colm Considine Alana Considine
Company Secretary	Alana Considine
Company Number	719675
Registered Office and Business Address	19 Ard Na Mainistreach Quin Clare V95 W651 Ireland
Accountants	Icon Accounting Chartered Certified Accountants Columba House Airside Swords Dublin Ireland
Bankers	Revolut Bank UAB 2 Dublin Landings, North Dock, Dublin 1, Ireland

A&C Agile Services Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>10,506</u>	<u>2,100</u>
Current Assets			
Debtors	7	23,220	4,342
Cash at bank and in hand		<u>24,256</u>	<u>41,842</u>
		<u>47,476</u>	<u>46,184</u>
Creditors: amounts falling due within one year	8	<u>(14,606)</u>	<u>(7,975)</u>
Net Current Assets		<u>32,870</u>	<u>38,209</u>
Total Assets less Current Liabilities		43,376	40,309
Creditors:			
amounts falling due after more than one year	9	<u>(6,795)</u>	-
Net Assets		<u><u>36,581</u></u>	<u><u>40,309</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	<u>36,481</u>	<u>40,209</u>
Shareholders' Funds		<u><u>36,581</u></u>	<u><u>40,309</u></u>

A&C Agile Services Limited

BALANCE SHEET

as at 31 May 2025

We as Directors of A&C Agile Services 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 micro companies' regime.

Approved by the board on 12 January 2026 and signed on its behalf by:

Colm Considine
Director

Alana Considine
Director

A&C Agile Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

A&C Agile Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 719675. The registered office of the company is 19 Ard Na Mainistreach, Quin, Clare, V95 W651, Ireland which is also the principal place of business of the company. 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 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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:

Motor vehicles	-	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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

A&C Agile Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	1,501	350
Loss/(profit) on disposal of tangible assets	600	-
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,419	-
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

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

	2025	2024
	Number	Number
Administrator	1	1
Consultants	1	1
	<u><u> </u></u>	<u><u> </u></u>
	2	2
	<u><u> </u></u>	<u><u> </u></u>

A&C Agile Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

6. Tangible assets

	Motor vehicles	Total
	€	€
Cost		
At 1 June 2024	2,800	2,800
Additions	12,007	12,007
Disposals	(2,800)	(2,800)
	<u>12,007</u>	<u>12,007</u>
At 31 May 2025	12,007	12,007
Depreciation		
At 1 June 2024	700	700
Charge for the financial year	1,501	1,501
On disposals	(700)	(700)
	<u>1,501</u>	<u>1,501</u>
At 31 May 2025	1,501	1,501
Net book value		
At 31 May 2025	<u>10,506</u>	<u>10,506</u>
At 31 May 2024	<u>2,100</u>	<u>2,100</u>

7. Debtors

	2025	2024
	€	€
Trade debtors	17,682	-
Other debtors	-	4,242
Taxation	5,438	-
Called up share capital not paid	100	100
	<u>23,220</u>	<u>4,342</u>

8. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Net obligations under finance leases and hire purchase contracts	3,999	-
Trade creditors	240	240
Taxation	9,134	7,735
Directors' current accounts	615	-
Other creditors	618	-
	<u>14,606</u>	<u>7,975</u>

9. Creditors
Amounts falling due after more than one year

	2025	2024
	€	€
Finance leases and hire purchase contracts	<u>6,795</u>	-
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	3,999	-
Repayable between one and five years	6,795	-
	<u>10,794</u>	-

A&C Agile Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

10. Profit and loss account

	2025	2024
	€	€
At 1 June 2024	40,209	2,144
(Loss)/profit for the financial year	(3,728)	38,065
At 31 May 2025	36,481	40,209

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 January 2026.