

Company Number: 773563

Cyberhealth Services Limited

Abridged Unaudited Financial Statements

**for the financial period from 11 October 2024 (date of incorporation) to 31
December 2025**

Cyberhealth Services Limited
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Cyberhealth Services Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Intangible assets	6	37,520
Tangible assets	7	64,615
		<u>102,135</u>
Fixed Assets		
Current Assets		
Debtors	8	31,152
Cash at bank and in hand		22,288
		<u>53,440</u>
Creditors: amounts falling due within one year	9	<u>(166,102)</u>
Net Current Liabilities		<u>(112,662)</u>
Total Assets less Current Liabilities		<u><u>(10,527)</u></u>
Capital and Reserves		
Called up share capital presented as equity		10
Retained earnings	10	(10,537)
		<u>(10,527)</u>
Shareholders' Deficit		<u><u>(10,527)</u></u>

I as Director of Cyberhealth 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) 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 period and of its profit or loss for such a financial period 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 2 February 2026 and signed on its behalf by:

Ms Rida Villanueva
Director

Cyberhealth Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 11 October 2024 (date of incorporation) to 31 December 2025

1. General Information

Cyberhealth Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 773563. The registered office of the company is 5 Cúil Dúin Lawn, Citywest, Dublin 24, D24 Y5NC. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 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 period, 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 services supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% 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.

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.

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.

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Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 period, 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 Income Statement.

Research and development

Development expenditure is written off in the same financial period unless the director are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 14 month 21 days period from 11 October 2024 (date of incorporation) to 31 December 2025.

4. Operating loss	Dec 25
	€
Operating loss is stated after charging:	
Depreciation of tangible assets	14,000
	<u><u> </u></u>

5. Employees

The average monthly number of employees, including director, during the financial period was 2, (Oct 24 - 2).

	Dec 25
	Number
Cybersecurity experts	1
Management	1
	<u><u> </u></u>
	2
	<u><u> </u></u>

6. Intangible assets

	Development Costs €	Total €
Cost		
At 11 October 2024	-	-
Additions	37,520	37,520
	<u> </u>	<u> </u>
At 31 December 2025	37,520	37,520
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	37,520	37,520
	<u><u> </u></u>	<u><u> </u></u>

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7. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 11 October 2024	-	-	-
Additions	22,965	55,650	78,615
	<u>22,965</u>	<u>55,650</u>	<u>78,615</u>
At 31 December 2025	22,965	55,650	78,615
	<u>22,965</u>	<u>55,650</u>	<u>78,615</u>
Depreciation			
At 11 October 2024	-	-	-
Charge for the financial period	-	11,130	11,130
On disposals	2,870	-	2,870
	<u>2,870</u>	<u>-</u>	<u>2,870</u>
At 31 December 2025	2,870	11,130	14,000
	<u>2,870</u>	<u>11,130</u>	<u>14,000</u>
Net book value			
At 31 December 2025	<u>20,095</u>	<u>44,520</u>	<u>64,615</u>

8. Debtors

	Dec 25 €
Trade debtors	27,552
Taxation	3,600
	<u>31,152</u>

9. Creditors

	Dec 25 €
Amounts falling due within one year	
Amounts owed to credit institutions	6,852
Trade creditors	17,148
Taxation	21,288
Director's current account	111,651
Other creditors	4,163
Accruals	5,000
	<u>166,102</u>

10. Income Statement

	Dec 25 €
At 11 October 2024	-
Loss for the financial period	(10,537)
	<u>(10,537)</u>
At 31 December 2025	<u>(10,537)</u>

11. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

12. Post-Balance Sheet Events

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

Cyberhealth Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 11 October 2024 (date of incorporation) to 31 December 2025

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 February 2026.