

A.P.H. Accounting and Management Services Limited

Company Number 76634

Financial Statements for the Year Ended 31st December 2025

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A.P.H. Accounting and Management Services Limited

Company Information

Directors:	Joan Holohan Anthony Holohan
Secretary:	Anthony Holohan
Registered Office:	Chertsey Lodge, Newtown Park Avenue, Blackrock, Co. Dublin.
Bankers:	Allied Irish Bank, Stillorgan, Co. Dublin.
Solicitors:	Lacy Walsh, 26 Fitzwilliam Square, Dublin 2.

A.P.H. Accounting and Management Services Limited

Directors Report for the Year Ended 31st December 2025

The Directors submit herewith their report and accounts for the year ended 31st December 2025.

1. Review of the Business

The activities of the Company consist of Accounting and Management Services.

2. Results for the Year and State of Affairs as at 31.12.25

The Profit and Loss Account and Balance Sheet for the year ended 31st December are set out on pages four to six. Loss on Ordinary Activities amounted to €77,904.

3. Dividends

No dividends were paid during the year.

4. Important Events Since the Year End

There were no important events since the year end.

5. Research and Development

The Company does not engage in research and development.

6. Welfare of Employees

It is the policy of the Company to ensure the health and welfare of employees by maintaining a safe place and system of work. This policy is based on the requirements of employment legislation, including the Safety, Health and Welfare at Work Act, 1989.

7. Directors

The names of the persons who were Directors as at any time during the year are set out below:

Anthony Holohan
Joan Holohan

8. Directors Share Interest

The interests of the directors and secretary in office at 31.12.25 in the issued share capital of the company are set out below:

Anthony Holohan	9,926 shares
Joan Holohan	74 shares

10,000 shares

On behalf of the Board


Director


Director

31st January 2026

Date

A.P.H. Accounting and Management Services Limited

**Statement of Directors' Responsibilities and
Declaration on Unaudited Financial Statements**

General Responsibilities

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period and otherwise comply with the Companies Act of 2014. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 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 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 31st December 2025.

On behalf of the board



Director: Anthony Holohan

Date: 31st January 2026



Director: Joan Holohan

Date: 31st January 2026

A.P.H. Accounting and Management Services Limited

Profit and Loss Account for the Year Ended 31st December 2025

	2025	2024
	€	€
Fee and Commissions	15,426	14,609
	<hr/>	<hr/>
	15,426	14,609
	<hr/>	<hr/>
Less: <u>Expenditure</u>		
Directors Salary, Fees and Pension	81,970	24,600
Bank Interest and Charges	122	88
Administration Expenses	10,218	6,131
Audit and Accountancy	-	-
Depreciation	1,020	909
	<hr/>	<hr/>
	93,330	31,728
	<hr/>	<hr/>
Profit/(Loss) on Ordinary Activities before Taxation	(77,904)	(17,119)
Taxation	-	-
	<hr/>	<hr/>
Profit/(Loss) on Ordinary Activities after Taxation	(77,904)	(17,119)
Dividends Paid	Nil	Nil
	<hr/>	<hr/>
	(77,904)	(17,119)
	<hr/>	<hr/>
Balance Brought Forward at 01.01.25	85,126	102,245
	<hr/>	<hr/>
Balance Carried Forward at 31.12.25	€7,222	€85,126
	=====	=====

Approved by the Board



Director



Director

31st January 2026

Date

A.P.H. Accounting and Management Services Limited

Balance Sheet as at 31st December 2025

	Notes	2025	2024
		€	€
<u>Assets Employed</u>			
Fixed Assets			
Tangible Assets	2	5,779	5,148
		<hr/>	<hr/>
		5,779	5,148
		<hr/>	<hr/>
<u>Current Assets</u>			
Debtors and Prepayments		-	11,864
Directors Current Account		-	-
Work in Progress and Stock-on-Hand		6,750	14,980
Bank Account		8,585	75,089
		<hr/>	<hr/>
		15,335	101,933
		<hr/>	<hr/>
Less:			
<u>Creditors</u> (falling due within 1 year)			
Creditors	3	1,195	9,258
Bank Loan Account		-	-
		<hr/>	<hr/>
		1,195	9,258
		<hr/>	<hr/>
Net Current Assets		14,140	92,675
		<hr/>	<hr/>
Total Assets Less Current Liabilities		19,919	97,823
		<hr/>	<hr/>
Less:			
<u>Creditors</u> (falling due after 1 year)			
Bank Loan Account		-	-
		<hr/>	<hr/>
Total Net Assets		19,919	97,823
		=====	=====
Financed by:			
<u>Capital and Reserves</u>			
Called up Share Capital	4	12,697	12,697
Profit and Loss Account		7,222	85,126
		<hr/>	<hr/>
		€19,919	€97,823
		=====	=====

A.P.H. Accounting and Management Services Limited

Balance Sheet as at 31st December 2025 (cont'd)

We, as directors of A.P.H. Accounting and Management Services Limited state that:

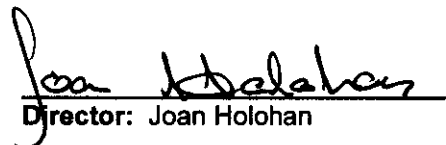
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- *(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board:



Director: Anthony Holohan

Date: 31st January 2026



Director: Joan Holohan

Date: 31st January 2026

A.P.H. Accounting and Management Services Limited

Notes on the Accounts for the Year Ended 31st December 2025

1. Accounting Policies:

(a) Accounting Convention

The accounts are prepared under the historical cost convention.

(b) Depreciation and Amortisation

The cost or valuation of fixed assets is written off over their expected useful lives as follows:

Office Equipment	15%	Reducing Balance Method
Motor Vehicle	20%	Reducing Balance Method

(c) Work in Progress

Work in progress is valued at the lower of cost and net realisable value.

(d) Turnover

Turnover is stated net of VAT and Discounts.

2. Tangible Fixed Assets:

	Office Equipment €	Improvements to Office €	Motor Vehicle €	Total €
Cost or Valuation				
At 01.01.25	47,204	3,140	-	50,344
Additions (Disposals)	1,651	-	-	1,651
	-----	-----	-----	-----
At 31.12.25	48,855	3,140	-	51,995
	=====	=====	=====	=====
Depreciation				
At 01.01.25	43,450	1,746	-	45,196
Charge for Year	811	209	-	1,020
	-----	-----	-----	-----
At 31.12.25	44,261	1,955	-	46,216
	=====	=====	=====	=====
Net Book Amounts				
31.12.24	3,754	1,394	-	5,148
	-----	-----	-----	-----
31.12.25	4,594	1,185	-	5,779
	=====	=====	=====	=====

A.P.H. Accounting and Management Services Limited

Notes on the Accounts for the Year Ended 31st December 2025 (cont'd)

	2025	2024
	€	€
3. <u>Creditors:</u>		
(Amounts falling due within 1 year)		
Creditors and Accruals	-	-
Taxation	317	2,077
Directors Current Account	878	7,181
	<u>1,195</u>	<u>9,258</u>
	=====	=====
4. <u>Called Up Share Capital:</u>		
Authorised:		
50,000 Ordinary Shares of €1.27 each	63,487	63,487
	<u>=====</u>	<u>=====</u>
Allotted, Called Up and Fully Paid:		
10,000 Ordinary Shares of €1.27 each	12,697	12,697
	<u>=====</u>	<u>=====</u>