

Company Number: 697441

AH Acquisitions Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

AH Acquisitions Limited

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AH Acquisitions Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		<u>414,973</u>	<u>40,167</u>
Current Assets			
Debtors		29,632	37,165
Cash and cash equivalents		<u>67,873</u>	<u>102,322</u>
		<u>97,505</u>	<u>139,487</u>
Creditors: amounts falling due within one year	5	<u>(168,958)</u>	<u>(21,816)</u>
Net Current (Liabilities)/Assets		<u>(71,453)</u>	<u>117,671</u>
Total Assets less Current Liabilities		<u>343,520</u>	<u>157,838</u>
Creditors:			
amounts falling due after more than one year	5	<u>(34,998)</u>	<u>-</u>
Net Assets		<u><u>308,522</u></u>	<u><u>157,838</u></u>
Capital and Reserves			
Called up share capital presented as equity	6	100	100
Retained earnings		<u>308,422</u>	<u>157,738</u>
Shareholders' Funds		<u><u>308,522</u></u>	<u><u>157,838</u></u>

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.

I as Director of AH Acquisitions 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 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.

Approved by the board on 23 January 2026 and signed on its behalf by:

Alan Horgan
Director

AH Acquisitions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

AH Acquisitions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 697441. The registered office of the company is Ardkilly, Sandycove, Kinsale, Co. Cork which is also the principal place of business of the company. The principal activity of the company is the provision of construction and property management services together with the operation of an Air BnB and rental residential properties. 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 year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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 properties and financial instruments that are measured at revalued amounts or fair values, 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.

Turnover

Turnover comprises the invoice value of goods supplied and services provided 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:

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

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in 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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

Employee benefits

The company is in compliance with Irish laws and regulations by making access to PRSA available to all employees.

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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	5,771	5,771

4. Employees and remuneration

Number of employees

The average number of persons employed (including executive director) during the financial year was as follows:

	2025	2024
	Number	Number
Director	1	1

5. Creditors	2025	2024
	€	€

Included in creditors:

Amounts falling due within one year

Bank loans and overdrafts	9,164	-
Taxation	28,311	7,347

Amounts falling due after more than one year

Loans	34,998	-
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Loans

Repayable in one year or less, or on demand	9,164	-
Repayable between one and two years	12,225	-
Repayable between two and five years	22,773	-
	44,162	-

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Alan Horgan	Ordinary Shares Class 1	<u>100</u>	<u>100</u>

7. Profit and loss account			2025	2024
			€	€
At 1 May 2024			157,738	74,843
Profit for the financial year			<u>150,684</u>	<u>82,895</u>
At 30 April 2025			<u>308,422</u>	<u>157,738</u>
8. Director's remuneration and transactions			2025	2024
			€	€
Remuneration			<u>8,304</u>	<u>10,920</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Alan Horgan	<u>114,358</u>	<u>-</u>

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 23 January 2026.

AH Acquisitions Limited

EXTRACT FROM DIRECTOR'S REPORT

for the financial year ended 30 April 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/04/25	Number Held At 01/05/24
Alan Horgan	Ordinary Shares Class 1	<u>100</u>	<u>100</u>

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.