

H & B Retail Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

H & B Retail Holdings Limited

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H & B Retail Holdings Limited

DIRECTORS AND OTHER INFORMATION

Directors	Barry O Donnell Helen O Brien
Company Secretary	Barry O Donnell
Company Number	588649
Registered Office and Business Address	46 The Estuary King's Channel Waterford
Accountants	SCMH Limited T/A Connors Meskill Chartered Accountants Station House Railway Square Waterford City

H & B Retail Holdings Limited

BALANCE SHEET

as at 31 August 2025

	2025	2024
	€	€
Called up share capital not paid	100	100
Fixed Assets	<u>165,000</u>	<u>165,000</u>
Current assets	25,313	11,317
Creditors: amounts falling due within one year	<u>(169,149)</u>	<u>(167,229)</u>
Net Current Liabilities	<u>(143,736)</u>	<u>(155,812)</u>
Total Assets less Current Liabilities	<u>21,264</u>	<u>9,188</u>
Accruals and deferred income	<u>(2,029)</u>	<u>(2,399)</u>
Net Assets	<u><u>19,235</u></u>	<u><u>6,789</u></u>
Capital and Reserves	<u><u>19,235</u></u>	<u><u>6,789</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of H & B Retail Holdings 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 (as a micro company). 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 Directors and authorised for issue on 25 November 2025 and signed on its behalf by:

Barry O Donnell
Director

Helen O Brien
Director

H & B Retail Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

H & B Retail Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 588649. The registered office of the company is 46 The Estuary, King's Channel, Waterford which is also the principal place of business of the company. The principal activity of the company is the rental of a property. 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.

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.

Turnover

Turnover comprises of rental income received by the company. Turnover is recognised in the year to which it relates.

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 transaction 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 at bank and in hand

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

Trade and other creditors

Trade and other creditors are initially recognised at transaction 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.

Share capital of the company

Ordinary share capital

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

H & B Retail Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	6,688	-
Profit for the financial year	12,446	6,688
Profit carried forward	19,134	6,688

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 November 2025.