

HOUZZAR LIMITED

**Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025**

HOUZZAR LIMITED

**Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025**

Contents

Company Information	2
Balance Sheet	3
Notes to the Abridged Financial Statements	4

HOUZZAR LIMITED

COMPANY INFORMATION

for the financial year ended 31 March 2025

DIRECTOR

Paul Hourican

REGISTERED OFFICE

Fitzgerald Power Limited
6 Greyfriars
Waterford
Ireland

COMPANY NUMBER

619716

CHARTERED ACCOUNTANTS

Fitzgerald Power
6 Greyfriars
Waterford
X91 K2WV
Ireland

HOUZZAR LIMITED
BALANCE SHEET
As at 31 March 2025

	2025	2024
	€	€
Current assets	85	85
Net current assets	85	85
Total assets less current liabilities	85	85
Net assets	85	85
Capital and reserves	85	85

I, as director of Houzzar Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Houzzar Limited (registered number: 619716) were approved and authorised for issue by the director on 04 February 2026 and were signed on its behalf by:

Paul Hourican

Paul Hourican
Director

HOUZZAR LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS for the financial year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Houzzar Limited (registered number 619716) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Fitzgerald Power Limited, 6 Greyfriars, Waterford, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Houzzar Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

Ordinary share capital

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

HOUZZAR LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

2. Appropriation of profit and loss

Profit and loss
account

€

At 01 April 2023	<u>85</u>
At 31 March 2024	<u><u>85</u></u>
At 01 April 2024	<u>85</u>
At 31 March 2025	<u><u>85</u></u>