

Unaudited Abridged Financial Statements

For the year ended 30 June 2025

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Statement of Financial Position

	2025 €	2024 €
Fixed Assets	-	-
Current Assets	-	-
Creditors: amounts falling due within one year	-	-
Net current Liabilities	-	-
Total assets less current liabilities	-	-
Accruals and deferred income	-	-
	_____	_____
Net Liabilities	- _____	- _____
	_____	_____
Capital and reserves	- _____	- _____

We, as director(s) of QBH Developments 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:

Eric Michael Howey

Director

Teresa Scanlan

Director

Date: ____ 21st January 2026

Date: ____ 21st January 2026 _____

Notes to the Financial Statements for the year ended 30th June 2025**1. Accounting Policies****1.1 Accounting Convention**

The financial statements are prepared under the Historical Cost Convention. The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

1.2 Compliance with Accounting Standards

The financial statements are prepared in accordance with applicable law and the accounting standards (Generally Accepted Accounting Practice in Ireland which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.4 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer Equipment	12.5% Straight Line
Fixtures, Fittings & Equipment	12.5% Straight Line
Motor Vehicles	12.5% Straight Line

1.5 Taxation

Corporation Tax is calculated on the profit for the year at current rates.

1.6 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with SSAP 24.

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

3. Operating (Loss)/Profit

	2025	2024
	€	€
Depreciation of Tangible Assets	0	0
Accountants Fees	0	0

4. Interest Earned

Interest earned on bank deposits	0	0
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5 Taxation

	2025	2024
	€	€
Current Year Corporation Tax Charge	0	0

6. Share Capital Authorised

1,000,000 Ordinary Shares of €1.00 each	1,000,000
Allotted, Called up and Fully Paid	300

7. Statement of Movement on Profit & Loss Account

	2025	2024
	€	€
Balance at 20 July 2024	0	0
Retained Profit for the year	<u>0</u>	<u>0</u>
Balance at 30 th June 2025	<u>0</u>	<u>0</u>

8. Reconciliation of movements in Shareholders' Funds

	2025	2024
	€	€
Retained Loss for the year	<u>0</u>	0
Opening Shareholders Funds	<u>0</u>	<u>0</u>
Closing Shareholders Funds	<u>0</u>	<u>0</u>

9. Directors Emoluments

	2025	2024
	€	€
Remuneration Including Pension Contributions	0	0

10. Employees

There were no employees during the year apart from the directors.

15 Approval of Financial Statements

The directors approved the financial statements on 21st January 2026