

BACK TO BACK INVESTMENTS LIMITED

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2025**

Company No: 772713

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BACK TO BACK INVESTMENTS LTD

COMPANY INFORMATION

Directors

Barry McHugh
Ashling McHugh

Secretary

Ashling McHugh

Company Number

772713

Registered Office

40A Spiddal Road
Ballyfermot
Dublin 10

Accountants

Edward Clarke & Associates
30 Rathfarnham Road
Terenure
Dublin 6W

Bankers

AIB
Clondalkin
Dublin 22

BACK TO BACK INVESTMENTS LTD

**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON
UNAUDITED FINANCIAL STATEMENTS**

for the year ended 30th September 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.


Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland for Micro Entities" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

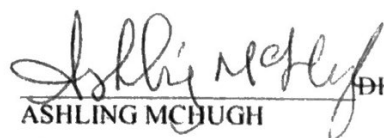
- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with 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.

SIGNED ON BEHALF OF THE BOARD



BARRY MCHUGH DIRECTOR



ASHLING MCHUGH DIRECTOR

25th March 2026

BACK TO BACK INVESTMENTS LTD

ABRIDGED BALANCE SHEET AS AT 30th SEPTEMBER 2025


	2025 €
<u>Tangible Fixed Assets</u>	
Investment Property	500,000
Motor Vans	6,525
	<hr/>
	506,525
<u>Current Assets</u>	
AIB Rental Account	12,236
AIB Current Account	86,326
	<hr/>
	98,562
<u>Current Liabilities</u>	
Creditors amounts falling due within one year	(28,746)
	<hr/>
Net Current Assets	69,816
Creditors amounts falling due after more than one year	(597,344)
	<hr/>
Total Net Liabilities	<u>(21,003)</u>
<u>Capital and Reserves</u>	
Called up Share Capital	100
Profit and Loss accounts	(21,103)
	<hr/>
Equity Shareholders Funds	<u>(21,003)</u>

We, as Directors' of Back to Back Investments Limited, state that –

- (a) The company is availing itself of the exemption provide 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 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 OF DIRECTORS

 DIRECTOR
BARRY MCHUGH

 DIRECTOR
ASHLING MCHUGH

25th March 2026

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 30th September 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a Cash Flow Statement because it is classed as a small company.

Turnover

Turnover comprised the invoice value of service supplied by the company, exclusive of discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expended useful lives.

The carrying values of tangible fixed assets are reviewed annually for impairment in period if events or changes in circumstances indicate the carrying value may not be recoverable.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

2. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12-month period ended 30th September 2025.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONT'D)

For the year ended 30th September 2025

3. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the period was as follows:

	2025
	Number
Staffs	-
Company Director	2
	<u>2</u>

The staff costs (inclusive of directors' salaries) comprise:	€
Wages and salaries	-
Social welfare costs	-
	<u>Nil</u>

4. CREDITORS

Amounts falling due within one year	28,746
Amounts falling due after more than one year	597,344
	<u>626,090</u>

5. TAXATION

Corporation Tax	-
VAT	-
PAYE/PRSI	-
	<u>Nil</u>

6. SHARE CAPITAL

Ordinary shares	100
Allotted, called up and fully paid	100

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of director on 27th March 2026.

BACK TO BACK INVESTMENTS LTD

TRADING AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 30th SEPTEMBER 2025

		2025 €
Rent Received		28,500
 <u>Overhead Expenses</u>		
Interest on Loans	16,977	
Professional Fees	25,000	
Insurance	1,828	
Bins & Waste	386	
Alarm Service	362	
Gardening	240	
Office Expenses	702	
Accountancy	2,000	
Sundries	97	
	<hr/>	
	47,592	
 <u>Depreciation</u>		
Fixtures & Fittings	1,286	
Motor Vans	725	
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		49,603
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Net Loss		<u>(21,103)</u>