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Registered No. 046719

HOOK CONSTRUCTION LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HOOK CONSTRUCTION LTD.
ABRIDGED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2025

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HOOK CONSTRUCTION LTD

DIRECTORS & OTHER INFORMATION

Directors	:	William Power Michael Duffy
Secretary	:	William Power
Legal Format	:	Private Limited Company
Accountants	:	Leonard & Company Chartered Certified Accountants D5 Nutgrove Office Park Rathfarnham D14 X343
Solicitors	:	O'Connor Mullen Solicitors 1 Glena Terrace, Spawell Road, Wexford
Bankers	:	Allied Irish Banks Templeogue Road, Dublin 14
Registered Office	:	1 Clós na nEaglaise Kilfenora Co. Clare
Registered No.	:	46719

HOOK CONSTRUCTION LTD

CHARTERED CERTIFIED ACCOUNTANTS' REPORT to the Board of Directors on the unaudited Abridged financial statements of Hook Construction Ltd for the financial year ended 31 March 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Hook Construction Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the abridged financial statements of Hook Construction Ltd and state those matters that we have agreed to state to the Board of Directors of Hook Construction Ltd, as a body, in this report in accordance with the guidance of the Association of Chartered Certified Accountants. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hook Construction Ltd and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association of Chartered Certified Accountants relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Hook Construction Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Hook Construction Ltd. You consider that Hook Construction Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Hook Construction Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

LEONARD ACCOUNTANCY LTD.

Chartered Certified Accountants and Statutory Auditors
D5, Nutgrove Office Park,
Dublin 14
D14X343

14 January 2026

**HOOK CONSTRUCTION LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 March 2025**

2024 €		Notes	€	2025 €
<u>28,218</u>	Fixed Assets: Land at Cost	3		<u>28,218</u>
	Current Assets:			
<u>55</u>	Cash at Bank		<u>55</u>	
<u>55</u>	Net Current Assets/(Liabilities)		<u>55</u>	<u>55</u>
	TOTAL ASSETS LESS CURRENT LIABILITIES			
<u>(52,946)</u>	Creditors: (Due after one year)	4		<u>(57,946)</u>
(24,673)	TOTAL NET (LIABILITIES)			(29,673)
	CAPITAL & RESERVES – EQUITY	5		
1,714	Called Up Share Capital		1,714	
<u>(26,387)</u>	Revenue (Deficit)		<u>(31,387)</u>	
<u>(24,673)</u>			<u>(29,673)</u>	<u>(29,673)</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' Hook Construction Ltd, 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.

Approved by the Director and authorised for issue on 14 January 2026

**Michael Duffy
Director**

**William Power
Director**

HOOK CONSTRUCTION LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

1. General Information

Hook Construction Ltd is a company limited by shares incorporated in the Republic of Ireland.

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.

3. Tangible Fixed Assets

Tangible Fixed Assets are stated at cost.

4. Trade & Other Creditors

Trade and Other Creditors are recognised at fair value.

5. Ordinary Share Capital

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

6. Post Balance Sheet Events

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

7. Approval

The financial statements were approved and authorised for issue by the board on 14 January 2026.