

A.D.K. Hill Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

A.D.K. Hill Limited
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A.D.K. Hill Limited
DIRECTORS AND OTHER INFORMATION

Directors	Arnold Hill Gemma Hill
Company Secretary	Arnold Hill
Company Number	498549
Registered Office and Business Address	16 Nutley Road Donnybrook Dublin 4
Accountants	Suzanne Fogarty & Associates Chartered Accountants & Taxation Advisors 11B Ashleigh Retail Centre Castleknock Village Dublin 15
Bankers	Bank of Ireland Unit 4-6, Block 3, Priors Gate Greenhill Road Extension, Dublin 24

A.D.K. Hill Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 accounting 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, 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Suzanne Fogarty & Associates, (Chartered Accountants & Taxation Advisors), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 October 2025."

Signed on behalf of the board

Arnold Hill
Director

Gemma Hill
Director

5 March 2026

A.D.K. Hill Limited
CHARTERED ACCOUNTANTS & TAXATION ADVISORS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of A.D.K. Hill Limited
for the financial year ended 31 October 2025

In accordance with the engagement letter dated 10 March 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 October 2025 as set out on pages 6 to 12 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of A.D.K. Hill Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company 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 Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 October 2025 your duty to ensure that A.D.K. Hill Limited 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 A.D.K. Hill Limited. You consider that A.D.K. Hill Limited 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 A.D.K. Hill Limited. For this reason, we have not verified the adequacy, 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.

SUZANNE FOGARTY & ASSOCIATES
Chartered Accountants & Taxation Advisors
11B Ashleigh Retail Centre
Castleknock Village
Dublin 15

5 March 2026

A.D.K. Hill Limited
BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	335,582	234,000
Investments	8	47,478	47,478
Fixed Assets		383,060	281,478
Current Assets			
Debtors	9	136,532	145,980
Cash and cash equivalents		116,549	70,860
		253,081	216,840
Creditors: amounts falling due within one year	10	(454,169)	(296,539)
Net Current Liabilities		(201,088)	(79,699)
Total Assets less Current Liabilities		181,972	201,779
Creditors:			
amounts falling due after more than one year	11	(58,806)	(78,927)
Net Assets		123,166	122,852
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		123,066	122,752
Equity attributable to owners of the company		123,166	122,852

We as Directors of A.D.K. Hill 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. 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 small companies' regime.

Approved by the board on 5 March 2026 and signed on its behalf by:

Arnold Hill
Director

Gemma Hill
Director

A.D.K. Hill Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 October 2025

	Called up share capital €	Retained earnings €	Total €
At 1 November 2023	100	122,435	122,535
Profit for the financial year	-	317	317
At 31 October 2024	100	122,752	122,852
Profit for the financial year	-	314	314
At 31 October 2025	100	123,066	123,166

A.D.K. Hill Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

A.D.K. Hill Limited is a company limited by shares incorporated in 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.

Statement of compliance

The financial statements of the company for the year ended 31 October 2025 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 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

A.D.K. Hill Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	8,196	6,000
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,535	2,691
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 8).

	2025	2024
	Number	Number
Administration staff	6	6
Directors	2	2
	<u> </u>	<u> </u>
	8	8
	<u> </u>	<u> </u>

A.D.K. Hill Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

6. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	<u>1,858</u>	<u>813</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>2,172</u>	<u>1,130</u>
Profit before tax		
multiplied by the standard rate of corporation tax		
in Republic of Ireland at 12.50% (2024 - 12.50%)	272	141
Effects of:		
Expenses not deductible for tax purposes	63	58
Depreciation in excess of capital allowances for period	1,025	750
Close company surcharge	498	-
Utilisation of tax losses	-	(136)
Total tax charge for the financial year (Note 6 (a))	<u>1,858</u>	<u>813</u>

7. Tangible assets

	Land and buildings freehold €	Total €
Cost		
At 1 November 2024	300,000	300,000
Additions	109,778	109,778
At 31 October 2025	<u>409,778</u>	<u>409,778</u>
Depreciation		
At 1 November 2024	66,000	66,000
Charge for the financial year	8,196	8,196
At 31 October 2025	<u>74,196</u>	<u>74,196</u>
Net book value		
At 31 October 2025	<u>335,582</u>	<u>335,582</u>
At 31 October 2024	<u>234,000</u>	<u>234,000</u>

A.D.K. Hill Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

8. Investments		
	Other unlisted investments	Total
	€	€
Investments Cost		
At 31 October 2025	47,478	47,478
Net book value		
At 31 October 2025	47,478	47,478
At 31 October 2024	47,478	47,478
9. Debtors	2025	2024
	€	€
Trade debtors	72,782	71,519
Directors' current accounts (Note 13)	-	1,676
Taxation	61,750	70,585
Accrued income	2,000	2,200
	136,532	145,980
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	19,967	19,813
Taxation	9,602	11,081
Directors' current accounts (Note 13)	6,279	-
Other creditors	88,628	5,719
Accruals	329,693	259,926
	454,169	296,539
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loans	58,806	78,927
Loans		
Repayable in one year or less, or on demand	19,967	19,813
Repayable between one and two years	19,967	19,812
Repayable between two and five years	38,839	39,622
Repayable in five years or more	-	19,493
	78,773	98,740
12. Income Statement		
	2025	2024
	€	€
At 1 November 2024	122,752	122,435
Profit for the financial year	314	317
At 31 October 2025	123,066	122,752

A.D.K. Hill Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

13. Directors' remuneration and transactions	2025	2024
	€	€
Directors' remuneration		
Remuneration	431,400	358,275
Pension contributions	-	87,000
	<u>431,400</u>	<u>445,275</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Arnold Hill	<u>6,279</u>	<u>-</u>

14. Controlling interest

The company is controlled by Arnold Hill and Gemma Hill.

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.