

# **Archstone Enterprises Limited**

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## **Abridged Financial Statements**

**Year Ended 31 July 2025**

**Company No: 425101**

Archstone Enterprises Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by *Chapter 15 of Part 6* of the *Companies Act 2014*

**Archstone Enterprises Limited**

**Notes to the abridged financial statements  
For the year ended 31 July 2025**

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**Directors' Report & Financial Statements**

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# Archstone Enterprises Limited

## Directors and Other Information

Directors	Emeline Madigan Niall Madigan
Secretary	Emeline Madigan
Company number	425101
Registered Office	75-77 Westside Business Park Old Kilmeaden Road Waterford City
Bankers	AIB Lisduggan Waterford City

# Archstone Enterprises Limited

## **Directors' Report**

The directors present their annual report and unaudited statutory financial statements for the year ended 31 July 2025.

### **PRINCIPAL ACTIVITY**

The principal activity of the company is the provision of construction and energy efficiency related services.

### **RESULTS AND DIVIDENDS**

The retained profit for the financial year amounted to €33,412.

The directors have not declared a final or interim dividend for the year.

### **DIRECTORS' & SECRETARY'S INTERESTS IN SHARES**

The Directors and Secretary of the company interests in shares of the company during the financial year are as follows:

	<b>July 2025</b>	<b>July 2024</b>
Ordinary shares of €1 each in Archstone Enterprises Ltd.		
<b>Directors:</b>		
Niall Madigan	50	50
Emeline Madigan	50	50

### **POST BALANCE SHEET EVENTS**

There were no post balance sheet events.

### **DIRECTORS**

The names of the persons who were directors at any time during the year ended 31<sup>st</sup> July 2025 are set out below. Except where indicated they serve as directors for the entire period.

Emeline Madigan

Niall Madigan

### **ACCOUNTING RECORDS**

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep accounting records for the company.

Our accounting records are kept at 75-77 Westside Business Park, Old Kilmeaden Road, Waterford City.

On behalf of the board

EMELINE MADIGAN

Director

Date: 20 March 2025

NIALL MADIGAN

Director

Date: 20 March 2025

# Archstone Enterprises Limited

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 statutory 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 statutory financial statements**

In relation to the statutory financial statements as set out on pages 6 to 8.

- The directors approve these statutory 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31<sup>st</sup> July 2024

On behalf of the board

EMELINE MADIGAN  
Director  
Date: 20 March 2025

NIALL MADIGAN  
Director  
Date: 20 March 2025

# Archstone Enterprises Limited

## BALANCE SHEET

31 July 2025

	Notes	2025	2024
	€	€	€
<b>Fixed assets</b>			
Tangible assets		116,480	140,535
Investment Assets		<u>20,000</u>	<u>20,000</u>
		136,480	160,535
<b>Current assets</b>			
Stocks	210,932		267,328
Debtors	30,539		52,173
Cash at bank and in hand	45,662		17,754
	<u>287,133</u>		<u>337,255</u>
<b>Creditors: amounts falling due within one year</b>	(169,145)		(276,734)
<b>Net current assets/(Liabilities)</b>		<u>117,988</u>	<u>60,521</u>
<b>Total assets less current liabilities</b>		<u>254,468</u>	<u>221,056</u>
<b>Net assets</b>		<u>254,468</u>	<u>221,056</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		254,368	220,956
<b>Equity shareholders' funds</b>		<u>254,468</u>	<u>221,056</u>

We as Directors of Archstone Enterprises Limited, state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be “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 *section 358* is complied with,
- (c) no notice under *subsection (1) of section 334* has, in accordance with *subsection (2)* of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to—
  - (i) keep adequate accounting records and prepare statutory 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
  - (ii) otherwise comply with the provisions of this Act relating to statutory 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

EMELINE MADIGAN  
Director

NIALL MADIGAN  
Director

# Archstone Enterprises Limited

## Notes to the abridged financial statements

### 1. Accounting Policies

The significant accounting policies adopted by the company are as follows:

#### Basis of Preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

The financial statements are covering the year from 1<sup>st</sup> August 2024 to 31 July 2025.

The financial statements are presented in Euro, denoted by the symbol €.

#### Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

#### Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is accounted for in respect of timing differences between profit as computed for tax purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at the lower of cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

	<b>Rate %</b>
Fixtures, fittings & equipment	from 12.5 - 20
Motor Vehicles	20

<b>2. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised</b>		
100,000 Ordinary shares of 1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of 1 each	<u>100</u>	<u>100</u>

# Archstone Enterprises Limited

### 3. Directors' and secretary's interests

The beneficial interests, including the interest of spouses and minor children, of the directors and secretary in office in the share capital of the company, were as follows:

	July 2025	July 2024
Ordinary shares of €1 each in Archstone Enterprises Ltd.		
<b>Directors:</b>		
Niall Madigan	50	50
Emeline Madigan	50	50

### 4. Reconciliation of movements in shareholders' funds

	2025	2024
	€	€
Surplus for the year	33,412	7,126
Net proceeds of equity share issue	-	-
Net addition to shareholders' funds	<u>33,412</u>	<u>7,126</u>
Opening shareholders' funds	221,056	213,930
Closing shareholders' funds	<u><u>254,468</u></u>	<u><u>221,056</u></u>

### 5. Approval of Financial Statements

The financial statements were approved by the Directors on 20 March 2026.