

**ASH & APRIL LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**ASH & APRIL LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

---

**Contents**

|                                   |   |
|-----------------------------------|---|
| Company Information               | 2 |
| Balance Sheet                     | 3 |
| Notes to the Financial Statements | 4 |

**ASH & APRIL LIMITED**

**COMPANY INFORMATION**

**for the financial year ended 30 April 2025**

---

**DIRECTOR**

Aisling Carroll

**SECRETARY**

Root Business Services Limited

**REGISTERED OFFICE**

5 Eblana Avenue  
Dun Laoghaire  
Dublin  
A96 YN12  
Ireland

**COMPANY NUMBER**

694812

**CHARTERED ACCOUNTANTS**

Lizdan Business Services Limited t/a Kinore  
Ground Floor  
71 Baggot Street Lower  
Dublin  
D02 P593  
Ireland

**BANKERS**

Revolut Business  
2 Dublin Landings  
North Dock  
Dublin 1  
D01 V4A3  
Ireland

**ASH & APRIL LIMITED**

**BALANCE SHEET**

**As at 30 April 2025**

|  | <b>30.04.2025</b> | <b>30.04.2024</b> |
|--|-------------------|-------------------|
|  | €                 | €                 |
| Fixed assets                                   | 138               | 277               |
| Current assets                                 | 3,144             | 2,726             |
| Prepayments and accrued income                 | 32                | -                 |
| Creditors: amounts falling due within one year | (434)             | (1,232)           |
| <b>Net current assets</b>                      | <b>2,742</b>      | <b>1,494</b>      |
| <b>Total assets less current liabilities</b>   | <b>2,880</b>      | <b>1,771</b>      |
| Accruals and deferred income                   | -                 | (613)             |
| <b>Net assets</b>                              | <b>2,880</b>      | <b>1,158</b>      |
| <b>Capital and reserves</b>                    | <b>2,880</b>      | <b>1,158</b>      |

I, as director of Ash & April Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Ash & April Limited (registered number: 694812) were approved and authorised for issue by the director on 23 January 2026 and were signed on its behalf by:



Aisling Carroll  
Director

**ASH & APRIL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 30 April 2025**

---

## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Ash & April Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 5 Eblana Avenue, Dun Laoghaire, Dublin, A96 YN12, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Ash & April Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

### **Going concern**

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

### **Turnover**

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable. Where a contract has only been partially completed at the Balance Sheet date turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.



ASH & APRIL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)  
for the financial year ended 30 April 2025

**Trade and other creditors**

Trade and other creditors are measured initially at transaction price 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.

**Ordinary share capital**

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

**2. Appropriation of profit and loss**

|                                   | <b>Profit and loss<br/>account</b> |
|-----------------------------------|------------------------------------|
|                                   | <b>€</b>                           |
| <b>At 01 May 2023</b>             | <b>2,247</b>                       |
| Loss for the financial year       | (1,189)                            |
| <b>Total comprehensive loss</b>   | <b>(1,189)</b>                     |
| <b>At 30 April 2024</b>           | <b>1,058</b>                       |
| <br>                              |                                    |
| <b>At 01 May 2024</b>             | <b>1,058</b>                       |
| Profit for the financial year     | 1,722                              |
| <b>Total comprehensive income</b> | <b>1,722</b>                       |
| <b>At 30 April 2025</b>           | <b>2,780</b>                       |