

Introductions Abroad Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Introductions Abroad Limited

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Introductions Abroad Limited
DIRECTOR AND OTHER INFORMATION

Director	Henry Prestage
Company Secretary	Caitriona Prestage
Company Number	637289
Registered Office and Business Address	32 Drumnigh Wood Portmarnock Co Dublin D13HE18 Ireland
Accountants	CSI Chartered Accountants Limited 10 Clanwilliam Square Grand Canal Quay Dublin 2 D02N884 Ireland

Introductions Abroad Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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

Henry Prestage
Director

11 March 2026

Introductions Abroad Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	129,557	124,182
Cash and cash equivalents		3,403	6,186
		<u>132,960</u>	<u>130,368</u>
Creditors: amounts falling due within one year	7	(2,279)	(2,141)
Net Current Assets		130,681	128,227
Total Assets less Current Liabilities		130,681	128,227
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		130,581	128,127
Equity attributable to owners of the company		130,681	128,227

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Introductions Abroad 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) I 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 11 March 2026 and signed on its behalf by:

Henry Prestage
Director

Introductions Abroad Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	157,484	157,584
Loss for the financial year	-	(29,357)	(29,357)
At 31 December 2024	100	128,127	128,227
Profit for the financial year	-	2,454	2,454
At 31 December 2025	100	130,581	130,681

Introductions Abroad Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Introductions Abroad Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 32 Drumnigh Wood, Portmarnock, Co Dublin D13HE18, Ireland. The principal activity of the company is Property Consultancy and appropriate business opportunities. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

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

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.

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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid 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.

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 substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Going concern

The directors have considered the projections for the 12 month period from the date of signing of the accounts and are of the opinion that the adaptation of the going concern basis is appropriate.

Introductions Abroad Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Employees

The company had no employees during the year.

5. Investments

	Other unlisted investments €	Total €
Investments Cost		
At 31 December 2025	30,000	30,000
Provision for diminution in value:		
At 31 December 2025	30,000	30,000
Net book value		
At 31 December 2025	-	-

6. Debtors

	2025 €	2024 €
Amounts owed by connected parties (Note 10)	129,457	124,082
Called up share capital not paid	100	100
	129,557	124,182

7. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation	529	391
Accruals	1,750	1,750
	2,279	2,141

8. Income Statement

	2025 €	2024 €
At 1 January 2025	128,127	157,484
Profit/(loss) for the financial year	2,454	(29,357)
At 31 December 2025	130,581	128,127

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

Introductions Abroad Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. Related party transactions

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Astute Investments Limited	<u>129,457</u>	<u>5,375</u>	<u>124,082</u>	<u>102,982</u>

The company advanced a loan to Astute Investments Limited in 2022 of €107,500. Interest is being accrued on this loan at 5% per annum. The balance of loan to Astute Investments Limited at the year-end 31 December 2024 is €124,082.

Astute Investments Limited is 100% owned by Henry Prestage who is also the director and 50% shareholder of Introductions Abroad Limited.

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 11 March 2026.