

The Abraham Trust Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

The Abraham Trust Limited
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DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Irish Generally Accepted Accounting Practice (accounting standards 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

Shirley Hastings
Director

Date: 21/03/2026

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BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	505	505
Creditors: amounts falling due within one year	5	(87,122)	(73,983)
Net Current Liabilities		<u>(86,617)</u>	<u>(73,478)</u>
Total Assets less Current Liabilities		<u>(86,617)</u>	<u>(73,478)</u>
Capital and Reserves			
Called up share capital presented as equity		505	505
Retained earnings	6	(87,122)	(73,983)
Shareholders' Deficit	7	<u>(86,617)</u>	<u>(73,478)</u>

I as Director of The Abraham Trust 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 21/03/2026 and signed on its behalf by:

Shirley Hastings
Director

The Abraham Trust Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements 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. They comply with the financial reporting standards of 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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.

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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

2. Employees

The average monthly number of employees, including director, during the financial year was 0.00|0, (2024 - 0).

3. Tax on loss

	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

4. Debtors

	2025	2024
	€	€
Other debtors	505	505
	<u> </u>	<u> </u>

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for the financial year ended 30 September 2025

5. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	8,715
Trade creditors	7,756	7,756
Taxation	993	1,000
Director's current account (Note 9)	76,487	54,250
Accruals	1,886	2,262
	<u>87,122</u>	<u>73,983</u>
6. Profit and loss account	2025	2024
	€	€
At 1 October 2024	(73,983)	(55,611)
Loss for the financial year	(13,139)	(18,372)
	<u>(87,122)</u>	<u>(73,983)</u>
7. Reconciliation of movements in shareholders' funds	2025	2024
	€	€
Loss for the financial year	(13,139)	(18,372)
Opening shareholders' funds	(73,478)	(55,106)
	<u>(86,617)</u>	<u>(73,478)</u>
8. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 September 2025.		
9. Director's transactions		
The following amounts are repayable to the director:		
	2025	2024
	€	€
Shirley Hastings	76,487	54,250
	<u>76,487</u>	<u>54,250</u>

10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end. Trading and Business Outlook

The company remains fully operational and actively trading. During the 2024/2025 financial year, significant preparatory work was undertaken on multiple high-value projects with extended lead-in periods due to regulatory and governmental processes beyond the company's control.

Despite these external delays, the company is well-positioned for incoming revenue from these projects, reflecting a strong and sustainable pipeline of business. The Board remains confident in the continuity and growth prospects of the company.

Governance and Ethical Compliance

The company continues to uphold exceptional standards of corporate governance and fiduciary duty, including:

- Full transparency in all financial transactions.
- Separation of personal and company assets, including director loans.
- Ethical treatment of any personal income or consultancy work undertaken outside the company.
- Rigorous documentation of all company income, project expenditure, and Director Loans.
- Compliance with Revenue rules.

Director Loans and Project Investment

The Director has personally funded significant project outlay through loans to the company. These loans are fully documented and will be repaid from project income in due course.

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for the financial year ended 30 September 2025

The company accounts accurately reflect these loans and demonstrate responsible management of company finances.

Assets and Intellectual Capital

- Personal assets (computers, reference materials, professional knowledge) are clearly separate from company assets.
- All company assets, including intellectual property generated within company operations, are managed in accordance with best accounting and ethical practice.

Outlook and Projects in Hand

- Several strategic projects are in progress, with strong potential for revenue and growth.
- Extended timelines for some projects are due to external governmental and regulatory processes, not internal management.
- The company maintains a solid cash flow and an excellent governance framework, ensuring proper management of resources and Director Loans.
- The Board is confident in the company's ability to deliver projects successfully, maintain compliance, and enhance stakeholder value.
- The Company has achieved ninety five percent Work Permit and Visa Success.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 21/03/2026.