

Company Number: 595266

Albert Hooi Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 March 2025

Albert Hooi Limited

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Albert Hooi Limited
DIRECTOR AND OTHER INFORMATION

Director Albert Hooi

Company Secretary Rosie Barrett

Company Number 595266

Registered Office 105 Broadford Hill
Ballinteer
Dublin 16
Ireland

Accountants Xeinadin
74 Northumberland Road
Ballsbridge
Dublin 4
D04 XF75
Ireland

Albert Hooi Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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" 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

Albert Hooi
Director

11 February 2026

Albert Hooi Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	<u>855</u>	<u>2,246</u>
Current Assets			
Debtors	9	76,761	77,745
Cash and cash equivalents		<u>876</u>	<u>-</u>
		<u>77,637</u>	<u>77,745</u>
Creditors: amounts falling due within one year	10	<u>(32,034)</u>	<u>(43,410)</u>
Net Current Assets		<u>45,603</u>	<u>34,335</u>
Total Assets less Current Liabilities		<u>46,458</u>	<u>36,581</u>
Creditors:			
amounts falling due after more than one year	11	<u>(6,034)</u>	<u>-</u>
Net Assets		<u>40,424</u>	<u>36,581</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>40,324</u>	<u>36,481</u>
Equity attributable to owners of the company		<u>40,424</u>	<u>36,581</u>

Albert Hooi Limited

BALANCE SHEET

as at 31 March 2025

I as Director of Albert Hooi 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 February 2026 and signed on its behalf by:

Albert Hooi
Director

Albert Hooi Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	10,623	10,723
Profit for the financial year	-	25,858	25,858
At 31 March 2024	100	36,481	36,581
Profit for the financial year	-	3,843	3,843
At 31 March 2025	100	40,324	40,424

Albert Hooi Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Albert Hooi Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 105 Broadford Hill, Ballinteer, Dublin 16, Ireland which is also the principal place of business of the company. The principal activity of the company is motion pictures, video and television programme production. 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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 goods 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:

Fixtures, fittings and equipment	- 33% 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.

Albert Hooi Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

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.

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

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.

Ordinary share capital

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

3. Going concern

The company is experiencing cashflow difficulties and as a result, substantial amounts are owed to the Revenue Commissioners. The company is dependant on the financial support of the directors. The company continues to trade as normal. The directors are satisfied that the company will continue in operational existence for the foreseeable future, and as a result, believe it is appropriate to prepare the accounts on the going concern basis.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,391	1,375
	<u><u> </u></u>	<u><u> </u></u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	100	3,691
	<u><u> </u></u>	<u><u> </u></u>

Albert Hooi Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

6. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Director	<u>1</u>	<u>1</u>

7. Tax on profit

	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 7 (b))	<u>459</u>	<u>1,436</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 the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit taxable at 12.50%	<u>4,302</u>	<u>27,294</u>
Profit before tax		
multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	538	3,412
Effects of:		
Expenses not deductible for tax purposes	50	478
Capital allowances for period in excess of depreciation	(129)	(131)
Utilisation of tax losses	<u>-</u>	<u>(2,323)</u>
Total tax charge for the financial year (Note 7 (a))	<u>459</u>	<u>1,436</u>

Albert Hooi Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

8. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 April 2024	19,380	19,380
	<hr/>	<hr/>
At 31 March 2025	19,380	19,380
	<hr/>	<hr/>
Depreciation		
At 1 April 2024	17,134	17,134
Charge for the financial year	1,391	1,391
	<hr/>	<hr/>
At 31 March 2025	18,525	18,525
	<hr/>	<hr/>
Net book value		
At 31 March 2025	855	855
	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	2,246	2,246
	<hr/> <hr/>	<hr/> <hr/>
9. Debtors	2025	2024
	€	€
Director's current account	61,508	62,835
Taxation	15,253	14,910
	<hr/>	<hr/>
	76,761	77,745
	<hr/> <hr/>	<hr/> <hr/>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	3,672	4,909
Trade creditors	5,446	4,027
Taxation	20,416	31,974
Accruals	2,500	2,500
	<hr/>	<hr/>
	32,034	43,410
	<hr/> <hr/>	<hr/> <hr/>

Albert Hooi Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	6,034	-
	=====	=====
Loans		
Repayable in one year or less, or on demand	3,672	4,909
Repayable between one and two years	3,670	-
Repayable between two and five years	2,364	-
	=====	=====
	9,706	4,909
	=====	=====
12. Income Statement		
	2025	2024
	€	€
At 1 April 2024	36,481	10,623
Profit for the financial year	3,843	25,858
	=====	=====
At 31 March 2025	40,324	36,481
	=====	=====
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 March 2025.		
14. Director's remuneration	2025	2024
	€	€
Remuneration	55,689	39,988
	=====	=====
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 on 11 February 2026 .		

