

Company registration number: 766402

Shamrock HHS Ltd

**Unaudited abridged financial statements
for the financial year ended 31st May 2025**

Shamrock HHS Ltd

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Shamrock HHS Ltd

**Accountants' Report to the director
on the unaudited financial statements of Shamrock HHS Ltd**

We have compiled the financial statements which comprise the , balance sheet and related notes of Shamrock HHS Ltd for the financial year ended 31st May 2025.

Respective responsibilities of directors and accountants

As described on the Directors Report, the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Shamrock HHS Ltd from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in International Standard on Related Services 4410 (Revised) - Compilation Engagements (ISRS 4410) from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**Daniel O' Mahony Accountancy Ltd
Kilbarry
Lissarda
Co. Cork**

10th February 2026

Shamrock HHS Ltd

**Balance sheet
As at 31st May 2025**

| | Note | 2025 | € |
|---|-------------|----------------|-----------------------|
| Current assets | | | |
| Cash at bank and in hand | | 5,097 | |
| | | <u>5,097</u> | |
| Creditors: amounts falling due within one year | 5 | <u>(6,161)</u> | |
| Net current liabilities | | | <u>(1,064)</u> |
| Total assets less current liabilities | | | <u>(1,064)</u> |
| Net liabilities | | | <u><u>(1,064)</u></u> |
| Capital and reserves | | | |
| Called up share capital presented as equity | | | 100 |
| Profit and loss account | | | <u>(1,164)</u> |
| Shareholders deficit | | | <u><u>(1,064)</u></u> |

These 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 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of Shamrock HHS Ltd 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 section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

The notes on pages 4 to 6 form part of these abridged financial statements.

Shamrock HHS Ltd

**Balance sheet (continued)
As at 31st May 2025**

These abridged financial statements were approved by the director of the company on 10th February 2026 and signed by:

Denis Kelleher
Director

The notes on pages 4 to 6 form part of these abridged financial statements.

Notes to the abridged financial statements
Financial year ended 31st May 2025

1. Critical accounting judgements and estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

Providing for accruals

The company recognises expenses when they are incurred. This involves the calculation of accruals at each period end to account for incurred expenses. This requires estimation of the expected cost.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of services is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Shamrock HHS Ltd

Notes to the abridged financial statements (continued) Financial year ended 31st May 2025

Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand, and deposits with financial institutions without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risks of change in value. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method.

Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transactions costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Operating loss

Operating loss is stated after charging/(crediting):

| | Year ending 2025 |
|--|---------------------------------|
| | € |
| Cost of stocks and work in progress recognised as an expense | 3,000 |

4. Appropriations of profit and loss account

| | 2025 |
|---|----------------|
| | € |
| At the start of the financial year | - |
| Loss for the financial year | (1,164) |
| At the end of the financial year | (1,164) |

Shamrock HHS Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31st May 2025

5. Creditors: amounts falling due within one year

| | |
|--|-------------|
| | 2025 |
| | € |
| Other creditors including tax and social insurance | 2,461 |
| Accruals | 3,700 |
| | <hr/> |
| | 6,161 |
| | <hr/> <hr/> |

6. Directors transactions

| | |
|---|-----------------------|
| Name of director or other person | Denis Kelleher |
| | 2025 |
| | € |
| At the start of the financial year | - |
| Advances made during the financial year | 1,636 |
| | <hr/> |
| At the end of the financial year | 1,636 |
| | <hr/> <hr/> |

Amounts owed to directors are unsecured, interest free and repayable on demand.

7. Events after the end of the reporting period

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

8. Controlling party

Denis Kelleher owns 100% of the issued share capital of the company.

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 10th February 2026.