

Company registration number: 742111

**Houdeani Hospitality Limited**

**Abridged Financial Statements**

**For The Financial Year Ended 30th June 2025**

**(As modified by Sections 352 and 353  
of the Companies Act 2014)**

**Houdeani Hospitality Limited**  
**Financial Year Ended 30th June 2025**

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## **Houdeani Hospitality Limited**

### **Directors Responsibilities Statement** **Financial Year Ended 30th June 2025**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial financial year end date and of the profit or loss of the company for the financial financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors are 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 directors report comply with the Companies Act 2014 and enable the financial statements to be compiled. They are 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 2 - 3 to 6:

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Cronin Financial Limited Certified Public Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30th June 2025.

On behalf of the board

**Ian Lawrie**  
**Director**

**Emma Lawrie**  
**Director**

**Date: 5th January 2026**

**Houdeani Hospitality Limited**

**Balance Sheet**  
**As At 30th June 2025**

	Note	€	€	€	€
<b>Fixed assets</b>					
Financial assets	3	3,628,958		3,628,958	
			3,628,958		3,628,958
<b>Current assets</b>					
Debtors	4	100		100	
		100		100	
<b>Creditors: amounts falling due within one year</b>	5	(128,958)		(130,208)	
<b>Net current liabilities</b>			(128,858)		(130,108)
<b>Total assets less current liabilities</b>			3,500,100		3,498,850
<b>Net assets</b>			3,500,100		3,498,850
<b>Capital and reserves</b>					
Called up share capital presented as equity			3,500,100		3,500,100
Profit and loss account			-		(1,250)
<b>Shareholders funds</b>			3,500,100		3,498,850

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

**Houdeani Hospitality Limited**

**Balance Sheet (Continued)**

**As At 30th June 2025**

We, as directors of Houdeani Hospitality 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 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);
- We 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.

These abridged financial statements were approved by the board of directors on 5 January 2026 and signed on behalf of the board by:

**Ian Lawrie**  
**Director**

**Emma Lawrie**  
**Director**

## Houdeani Hospitality Limited

### Notes To The Abridged Financial Statements Financial Year Ended 30th June 2025

#### 1. Accounting policies

Houdeani Hospitality Limited is a holding company. The company's registered office is 1 Terenure Place, Terenure, Dublin 6W. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 742111.

The significant accounting policies adopted by the Company and applied consistently are as follows:

##### **Basis of preparation**

The financial statements are prepared on the going concern basis, under historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

##### **Currency**

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

##### **Financial assets**

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

##### **Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

##### **Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

##### **Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

**Houdeani Hospitality Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Financial Year Ended 30th June 2025**

**2. Appropriations of profit and loss account**

	<b>€</b>	<b>€</b>
At the start of the financial year	(1,250)	-
Profit/(loss) for the financial year	1,250	(1,250)
<b>At the end of the financial year</b>	-	(1,250)

**3. Financial assets**

	Shares in group undertakings	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
<b>At 1 July 2024 and 30 June 2025</b>	3,628,958	3,628,958
<b>Provision for diminution in value</b>		
<b>At 1 July 2024 and 30 June 2025</b>	-	-
<b>Carrying Amount</b>		
<b>At 30 June 2025</b>	3,628,958	3,628,958
At 30 June 2024	3,628,958	3,628,958

**4. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Prepayments	100	100
	100	100

**5. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other creditors including tax and social insurance	128,958	128,958
Accruals	-	1,250
	128,958	130,208

**6. Contingent assets and liabilities**

At the year end there were no contingent liabilities.

**7. Events after the end of the reporting period**

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

**Houdeani Hospitality Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Financial Year Ended 30th June 2025**

**8. Controlling party**

The company is ultimately controlled by its director Ian Lawrie (100%).

**9. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 5 January 2026.