

**AUTUMN ROOMS TECHNOLOGIES LIMITED**

**FINANCIAL STATEMENT  
FOR YEAR ENDING 31.07.2025**

**AUTUMN ROOMS TECHNOLOGIES LIMITED**

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## **AUTUMN ROOMS TECHNOLOGIES LIMITED**

### **Directors' Report**

The directors present their annual report together with the unaudited financial statements of the company for the year ended 31 July 2025

### **Principal activities, business review & future developments.**

The principal activities of the company is Student Accomodation

There has been no significant change in the activity during the year.

### **Business risk review**

The key risk facing the company are the reliance on certain key management staff together with the exposure to the general state of the national economy.

### **Directors' and secretary and their interest in Shares of the company**

The directors and secretary who served during the year and their interest in the company are as stated below:

<b>Name of Director</b>	<b>Ordinary Shares</b> 31/07/2025
<b>Rafique Mohammed</b>	100

There were no changes in shareholding between 31 July 2025 and the date of signing the financial statements.

### **Political Donations**

The company made no political donations in the year and complied with the Electoral Act, 1997.

### **Post Balance Sheet Events**

No important events affecting the company have occurred since 31 July 2025

on behalf of the board:

**RAFIQUE MOHAMMED**  
**DIRECTOR**

**Date : 09 April 2026**

**STARTSMART LIMITED**  
**SECRETARY**

**Date : 09 April 2026**

## **AUTUMN ROOMS TECHNOLOGIES LIMITED**

### **Statement of Directors' Responsibilities**

The directors are responsible, under the Companies Acts, for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:-

1. select suitable accounting policies and then apply them consistently;
2. make judgements and estimates that are reasonable and prudent; then
3. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
4. 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statement comply with the Companies Act, 2014.

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

**on behalf of the board:**

**RAFIQUE MOHAMMED  
DIRECTOR**

**Date : 09 April 2026**

**STARTSMART LIMITED  
SECRETARY**

**Date : 09 April 2026**

## AUTUMN ROOMS TECHNOLOGIES LIMITED

### Balance Sheet as at 31 July 2025

	Notes	2025 €
<b>Fixed Assets</b>		
Tangible assets		-
		<hr/>
		-
		<hr/>
<b>Current Assets</b>		
Debtors	3	92,990
Other Debtors		100
Prepayments		10,000
Intercompany Debtors		266,041
Deposit paid to Land Lord		151,610
Cash at Bank		12,358
		<hr/>
		533,099
		<hr/>
<b>Creditors: amounts falling due within one year</b>		
Other Creditors		40,465
Accruals		89,875
Security Deposit from Tenants		350,466
Deferred Income		87,986
		<hr/>
		568,791
		<hr/>
<b>Current Assets less Current Liabilities</b>		- 35,692
		<hr/>
<b>Total assets less current liabilities</b>		- 35,692
		<hr/>
<b>Creditors : amounts falling due after one yar</b>		-
		<hr/>
<b>Net assets</b>		- 35,692
		<hr/> <hr/>
<b>Capital and reserves</b>		
Called up share capital	4	100
Profit and loss account		- 35,692
		<hr/>
<b>Shareholders' funds</b>		- 35,592
		<hr/> <hr/>

We, as directors of AUTUMN ROOMS TECHNOLOGIES LIMITED, state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 and 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 is complied with.

**AUTUMN ROOMS TECHNOLOGIES LIMITED**

- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2)
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give true and fair view of the assets, liabilities and financial position of the company and the end of the financial year of its profit or loss for such 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.
- (e) We, as the directors of AUTUMN ROOMS TECHNOLOGIES LIMITED, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 9th April 2026 and authorised for issue on 9th April 2026

**on behalf of the board:**

**RAFIQUE MOHAMMED  
DIRECTOR**

**Date 09 April 2026**

**STARTSMART LIMITED  
SECRETARY**

**Date :09 April 2026**

## **AUTUMN ROOMS TECHNOLOGIES LIMITED**

### **Notes on and forming part of the abridged accounts for the year ended 31 July 2025**

#### **1. 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 following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

##### **Turnover**

Turnover represents the invoiced value of goods and services exclusive of value added tax to third parties.

##### **Taxation**

Corporation tax payable is provided on taxable profits at the current rate.

##### **Cash flow statements**

The company is exempt from preparing a cash flow statement under the provision of Financial Reporting Standard 1.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is calculated to write off the original cost of the assets over their expected useful lives on a straight line basis at the following annual rates:-

Leasehold Properties	Straight line over the life of the lease
Machinery	12.5%
Fixtures & Fittings	12.5%
Equipment	12.5%

## AUTUMN ROOMS TECHNOLOGIES LIMITED

Notes on and forming part of the abridged accounts for the year ended 31 July 2025

2.	<b>DIRECTORS' REMUNERATION AND BENEFITS</b>	<b>2025</b>
		€
	Directors remuneration	-
		<hr/>
		-
		<hr/> <hr/>
3.	<b>Debtors</b>	
	Trade Debtors	92,990
		<hr/>
		92,990
		<hr/> <hr/>
4.	<b>CALLED UP SHARE CAPITAL</b>	
	<b>Authorised</b>	
		100,000
		<hr/> <hr/>
	Allotted, called up and fully paid	100
		<hr/> <hr/>
	100 ordinary shares of €1 each	100
		<hr/> <hr/>