

Company Number: 644458

**NHC Holdings Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**NHC Holdings Limited**  
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# NHC Holdings Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments	4	<u>1,036,200</u>	<u>1,036,200</u>
<b>Current Assets</b>			
Cash at bank and in hand		<u>100</u>	<u>100</u>
<b>Net Current Assets</b>		<u>100</u>	<u>100</u>
<b>Total Assets less Current Liabilities</b>		<b>1,036,300</b>	1,036,300
<b>Creditors:</b>			
amounts falling due after more than one year	5	<u>(200)</u>	<u>(200)</u>
<b>Net Assets</b>		<u><b>1,036,100</b></u>	<u>1,036,100</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		109	109
Share premium account	6	<u>1,035,991</u>	<u>1,035,991</u>
<b>Shareholders' Funds</b>		<u><b>1,036,100</b></u>	<u>1,036,100</u>

I as Director of NHC Holdings 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 359 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 micro companies' regime.

**Approved by the board on 24 January 2026 and signed on its behalf by:**

**Niall Healy**  
Director

# NHC Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

NHC Holdings Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 31 Pembroke Road, Dublin 4, D04 V8N9 which is also the principal place of business of the company. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a micro company in accordance with the micro companies' regime.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

#### 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 Statement of Financial Position 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.

### 3. Employees

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

**NHC Holdings Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**4. Investments**

	<b>Subsidiary undertakings shares</b>	<b>Total</b>
	€	€
<b>Investments Cost</b>		
At 31 May 2025	1,036,200	1,036,200
<b>Net book value</b>		
At 31 May 2025	<b>1,036,200</b>	<b>1,036,200</b>
At 31 May 2024	1,036,200	1,036,200

**5. Creditors**  
**Amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	€	€
Director's loan accounts	<b>200</b>	200

**6. Reserves**

	<b>Share premium account</b>	<b>Total</b>
	€	€
At 1 June 2024	1,035,991	1,035,991
At 31 May 2025	<b>1,035,991</b>	<b>1,035,991</b>

**7. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 May 2025.

**8. Related party transactions**

The company has availed of the exemption under FRS 8 in relation to the disclosure of transactions with group undertakings.

**9. Post-Balance Sheet Events**

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

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 24 January 2026.