

**Achievable Building Solutions Limited**  
**Abridged Financial Statements**  
**for the financial year ended 30 April 2025**

# Achievable Building Solutions Limited

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**Achievable Building Solutions Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Liam Joseph Duffy
<b>Company Secretary</b>	Roisin Duffy
<b>Company Number</b>	648861
<b>Registered Office</b>	Unit 1, Beech Tree Yard Drumnacroil Ballintra Donegal F94 KT98 Ireland
<b>Auditors</b>	Gabriela Preda Chartered Accountant and Registered Auditor 43 Kilkee House Clare Village Malahide Road Co. Dublin D17 HX95 Ireland

# Achievable Building Solutions Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. He 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**



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**Liam Joseph Duffy**  
Director

**19 February 2026**

# **INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTOR OF ACHIEVABLE BUILDING SOLUTIONS LIMITED**

## **pursuant to section 356(1) and 356(2) of the Companies Act 2014**

### **Opinion**

In my opinion the director is entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Achievable Building Solutions Limited ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

### **Basis of opinion**

I have examined :

- (i) the abridged financial statements for the financial year ended 30 April 2025 on pages 9 to 15 which the director of Achievable Building Solutions Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of my work for the purpose of this report was limited to confirming that the director are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

### **Respective responsibilities of director and auditors**

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is my responsibility to form an independent opinion that the director is entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report my opinion to you.

This report is made solely to the company director in accordance with section 356(2) of the Companies Act 2014. My work has been undertaken so that I might state to the director those matters I am required to state to him in my report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the director for my work, for this report, or for the opinions I have formed.

### **Other Information required by the Companies Act 2014**

On 19 February 2026 I reported to the members on the company financial statements for the financial year ended 30 April 2025 and my report was as follows:

### **"Report on the audit of the financial statements**

#### **Opinion**

I have audited the financial statements of Achievable Building Solutions Limited ('the company') for the financial year ended 30 April 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In my opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

I conducted my audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. My responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the company in accordance with the ethical requirements that are relevant to my audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

# **INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTOR OF ACHIEVABLE BUILDING SOLUTIONS LIMITED**

## **pursuant to section 356(1) and 356(2) of the Companies Act 2014**

### **Material uncertainty related to going concern**

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures made in note 3 to the financial statements concerning the company's ability to continue as a going concern. At the financial year end the company's current liabilities exceeded its total assets. These conditions along other matters explained in note 3 to the financial statements indicate the existence of a material uncertainty that casts significant doubt as to whether the company can continue as a going concern without the support of its parent and the directors. The financial statements do not contain the adjustments that would result if the company was unable to continue as a going concern.

### **Other Information**

The director is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and my Auditor's Report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2014**

In my opinion, based on the work undertaken in the course of the audit, I report that:

- the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

I have obtained all the information and explanations which, to the best of my knowledge and belief, are necessary for the purposes of my audit.

In my opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

### **Matters on which I am required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, I have not identified any material misstatements in the director's report.

The Companies Act 2014 requires me to report to you if, in my opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. I have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of director for the financial statements**

As explained more fully in the Director's Responsibilities Statement set out on page 4, the director is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of my report.

# INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTOR OF ACHIEVABLE BUILDING SOLUTIONS LIMITED pursuant to section 356(1) and 356(2) of the Companies Act 2014

## The purpose of my audit work and to whom I owe my responsibilities

My report is made solely to the company shareholders in accordance with section 391 of the Companies Act 2014. My audit work has been undertaken so that I might state to the company shareholders those matters I am required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume any responsibility to anyone other than the company and the company shareholders for my audit work, for this report, or for the opinions I have formed."

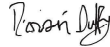


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**for and on behalf of**  
**GABRIELA PREDA**  
Chartered Accountant and Registered Auditor  
43 Kilkee House  
Clare Village  
Malahide Road  
Co. Dublin  
D17 HX95  
Ireland

**19 February 2026**

I certify that the auditor's report on pages 5 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.



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**Roisin Duffy**  
**Secretary**



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**Liam Joseph Duffy**  
**Director**

**19 February 2026**

# **Achievable Building Solutions Limited**

## **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of my responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

# Achievable Building Solutions Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>83,565</u>	<u>79,738</u>
<b>Current Assets</b>			
Stocks	8	26,289	28,112
Debtors	9	18,576	450
Cash and cash equivalents		<u>12,065</u>	<u>27,643</u>
		<u>56,930</u>	<u>56,205</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(144,047)</u>	<u>(146,986)</u>
<b>Net Current Liabilities</b>		<u>(87,117)</u>	<u>(90,781)</u>
<b>Total Assets less Current Liabilities</b>		<u>(3,552)</u>	<u>(11,043)</u>
<b>Creditors:</b> amounts falling due after more than one year	11	<u>(38,427)</u>	<u>(55,441)</u>
<b>Net Liabilities</b>		<u>(41,979)</u>	<u>(66,484)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>(42,079)</u>	<u>(66,584)</u>
<b>Equity attributable to owners of the company</b>		<u>(41,979)</u>	<u>(66,484)</u>

The 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 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Achievable Building Solutions 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 and the small companies' regime.

Approved by the board on 19 February 2026 and signed on its behalf by:




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**Liam Joseph Duffy**  
Director

**Achievable Building Solutions Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	100	(92,155)	(92,055)
Profit for the financial year	-	25,571	25,571
<b>At 30 April 2024</b>	100	(66,584)	(66,484)
Profit for the financial year	-	24,505	24,505
<b>At 30 April 2025</b>	<b>100</b>	<b>(42,079)</b>	<b>(41,979)</b>

# Achievable Building Solutions Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Achievable Building Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 648861. The registered office of the company is Unit 1, Beech Tree Yard, Drumnacroil, Ballintra, Donegal, F94 KT98, Ireland. The principal activity of the company in the year under review was the provision of building and construction services. 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 financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, 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 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Revenue on construction projects is recognised based on the stage of completion of individual contracts at the reporting date. The stage of completion is determined by the proportion of contract costs incurred to date relative to total estimated costs or by reference to completed project milestones, depending on the specific contract terms.

#### 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:

Plant and machinery	-	12.5% and 20% Straight line
Motor vehicles	-	12.5% Straight line

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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Stocks

Work in progress for construction projects is valued at the lower of cost and net realisable value.

Cost includes direct materials, direct labour, subcontractor costs, site overheads, and other directly attributable expenses incurred up to the reporting date.

Net Realisable Value is the estimated selling price of the construction works in progress, less estimated costs of completion and costs necessary to make the sale.

Management reviews the valuation of work in progress periodically to ensure compliance with accounting standards, and adjustments are made to reflect any reductions in net realisable value.

# Achievable Building Solutions Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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. Going concern

The financial statements have been prepared on a going concern basis, which assumes that Achievable Building Solutions Limited ("the company") will continue in operational existence for the foreseeable future. For the year ended 30 April 2025, the company has made a profit before tax of €24,505 (2024: €29,096) and has net liabilities of €41,979 (2024: €66,484).

The validity of the going concern assumption depends on the retention or replacement of its financing facilities to continue its operations. Financing facilities during the year are provided by way of loans from Liam Joseph Duffy. The company has received a letter of support from Mr Liam Joseph Duffy, 100% shareholder, indicating he will continue to support the company for a period of not less than 12 months from the date of signing of the financial statements. The director has concluded that he has a reasonable expectation that the company will continue as a going concern based on this continued support.

These conditions indicate the existence of a material uncertainty that may cast doubt on the company's ability to continue as a going concern and, therefore, it may be unable to realise its assets and discharge its liabilities in the normal course of business.

## Achievable Building Solutions Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>21,973</b>	18,748
(Profit) on disposal of tangible assets	-	(1,000)
	<u><u>          </u></u>	<u><u>          </u></u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>3,645</b>	5,268
	<u><u>          </u></u>	<u><u>          </u></u>

## 6. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

## 7. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 1 May 2024	88,650	30,646	119,296
Additions	15,000	10,800	25,800
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2025	103,650	41,446	145,096
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 May 2024	28,065	11,493	39,558
Charge for the financial year	16,792	5,181	21,973
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2025	44,857	16,674	61,531
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 30 April 2025	<b>58,793</b>	<b>24,772</b>	<b>83,565</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
At 30 April 2024	60,585	19,153	79,738
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

### 7.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Plant and machinery	<b>18,754</b>	<b>10,229</b>	28,983	10,229
Motor vehicles	<b>13,822</b>	<b>3,456</b>	17,278	3,456
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>32,576</b>	<b>13,685</b>	46,261	13,685
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

<b>8. Stocks</b>	<b>2025</b>	2024
	€	€
Work in progress	<b>26,289</b>	28,112
	<u><u>          </u></u>	<u><u>          </u></u>

The valuation of work in progress did not differ significantly from the figures shown. Management has reviewed the work in progress balances and confirmed that the recorded amounts are reasonable and align with the expected recoverable amounts under existing contracts.

## Achievable Building Solutions Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>9. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>18,576</b>	-
Other debtors	-	450
	<u><b>18,576</b></u>	<u>450</u>
<b>10. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	<b>16,982</b>	21,563
Net obligations under finance leases and hire purchase contracts	<b>12,283</b>	12,283
Trade creditors	<b>16,921</b>	12,892
Taxation	<b>20,194</b>	20,561
Director's current account (Note 14)	<b>70,967</b>	63,422
Other creditors	<b>1,000</b>	-
Accruals	<b>5,700</b>	16,265
	<u><b>144,047</b></u>	<u>146,986</u>
<b>11. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts	<b>10,119</b>	22,403
Taxation and social welfare	<b>21,225</b>	33,038
Other loans	<b>7,083</b>	-
	<u><b>38,427</b></u>	<u>55,441</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	<b>12,283</b>	12,283
Repayable between one and five years	<b>10,119</b>	22,403
	<u><b>22,402</b></u>	<u>34,686</u>
<b>12. Profit and loss account</b>		
	<b>2025</b>	2024
	€	€
At 1 May 2024	<b>(66,584)</b>	(92,155)
Profit for the financial year	<b>24,505</b>	25,571
At 30 April 2025	<u><b>(42,079)</b></u>	<u>(66,584)</u>
<b>13. Capital commitments</b>		
The company had no other material capital commitments at the financial year-ended 30 April 2025.		
<b>14. Director's remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<b>37,560</b>	38,026
	<u><b>37,560</b></u>	<u>38,026</u>

**Achievable Building Solutions Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Liam Joseph Duffy	<b>70,967</b>	63,422

**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 19 February 2026.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTOR  
of Achievable Building Solutions Limited  
pursuant to section 356(2) of the Companies Act 2014**

I have examined:

- (i) the abridged financial statements for the financial year ended 30 April 2025 on pages 9 to 15 which the director of Achievable Building Solutions Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. My work has been undertaken so that I might state to the director those matters I am required to state to them in my report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the director for my work, for this report, or for the opinions I have formed.

**Respective responsibilities of director and auditors**

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is my responsibility to form an independent opinion that the director is entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report my opinion to you.

**Basis of opinion**

I have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of my work for the purpose of this report does not include examining or dealing with events after the date of my report on the full financial statements.

**Opinion**

In my opinion the director is entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Achievable Building Solutions Limited ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).



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**GABRIELA PREDA**

Chartered Accountant and Registered Auditor  
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Ireland

**19 February 2026**