

**Acheson Interiors Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 22 May 2024 (date of incorporation) to 30 June 2025**

# Acheson Interiors Limited

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**Acheson Interiors Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	David Acheson
<b>Company Secretary</b>	Amy Jolley
<b>Company Number</b>	764525
<b>Registered Office and Business Address</b>	2 Stocking Wood Copse Rathfarnham Dublin 16
<b>Accountants</b>	Richard Ensor & Co. Chartered Accountants Unit C1 Nutgrove Office Park Nutgrove Avenue Rathfarnham Dublin 14

# **Acheson Interiors Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial period from 22 May 2024 (date of incorporation) to 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

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 period. 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 period end date and of the profit or loss of the company for the financial period 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. 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.

### **Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Richard Ensor & Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 22 May 2024 (date of incorporation) to 30 June 2025."

**Signed on behalf of the board**

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**David Acheson**  
**Director**

**12 January 2026**

**Acheson Interiors Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	Jun 25 €
<b>Non-Current Assets</b>		
Property, plant and equipment	7	13,984
<b>Current Assets</b>		
Stocks	8	5,000
Debtors	9	47,410
Cash and cash equivalents		38,521
		<u>90,931</u>
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<b>(45,028)</b>
		<u>45,903</u>
<b>Net Current Assets</b>		<b>45,903</b>
<b>Total Assets less Current Liabilities</b>		<b>59,887</b>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		59,787
		<u>59,887</u>
<b>Equity attributable to owners of the company</b>		<b>59,887</b>

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 Acheson Interiors 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 358 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 period and of its profit or loss for such a financial period 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 small companies' regime.

**Approved by the board on 12 January 2026 and signed on its behalf by:**

\_\_\_\_\_  
**David Acheson**  
**Director**

**Acheson Interiors Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Profit for the financial period	-	59,787	59,787
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 30 June 2025</b>	<b>100</b>	<b>59,787</b>	<b>59,887</b>

# Acheson Interiors Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 22 May 2024 (date of incorporation) to 30 June 2025

### 1. General Information

Acheson Interiors Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764525. The registered office of the company is 2 Stocking Wood Copse, Rathfarnham, Dublin 16 which is also the principal place of business of the company. The principal activity of the company is that of commercial office fit-outs. 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 financial period ended 30 June 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 period, 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 value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	- 20% Straight line
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A full year's depreciation is charged in the year of acquisition and none in the year of disposal.

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

#### Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

#### Trade and other debtors

Trade and other debtors with no stated interest rate and receivable within one year are recorded at transaction value. Any losses arising from impairment are recognised in the Income Statement in administration expenses.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

## Acheson Interiors Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 22 May 2024 (date of incorporation) to 30 June 2025

### Trade and other creditors

Trade and other creditors with no stated interest rate and payable within one year are recorded at transaction value. Any gains arising from impairment are recognised in the Income Statement in administration expenses.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. Period of financial statements

The financial statements are for the 13 month 9 days period from 22 May 2024 (date of incorporation) to 30 June 2025.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

### 5. Operating profit

Jun 25

€

#### Operating profit is stated after charging:

Depreciation of property, plant and equipment

3,496

### 6. Employees

The average monthly number of employees, including director, during the financial period was 1.

### 7. Property, plant and equipment

	Motor vehicles	Total
	€	€
<b>Cost</b>		
At 22 May 2024	-	-
Additions	17,480	17,480
	<hr/>	<hr/>
At 30 June 2025	17,480	17,480
	<hr/>	<hr/>
<b>Depreciation</b>		
At 22 May 2024	-	-
Charge for the financial period	3,496	3,496
	<hr/>	<hr/>
At 30 June 2025	3,496	3,496
	<hr/>	<hr/>
<b>Net book value</b>		
At 30 June 2025	<b>13,984</b>	<b>13,984</b>
	<hr/> <hr/>	<hr/> <hr/>

### 8. Stocks

Jun 25

€

Work in progress

5,000

## Acheson Interiors Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 22 May 2024 (date of incorporation) to 30 June 2025

<b>9. Debtors</b>	<b>Jun 25</b>
	<b>€</b>
Trade debtors	45,455
Prepayments	1,955
	<u>47,410</u>
	<u><u>47,410</u></u>
<b>10. Creditors</b>	<b>Jun 25</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Trade creditors	4,954
Taxation	10,999
Director's current account (Note 13)	24,075
Accruals	5,000
	<u>45,028</u>
	<u><u>45,028</u></u>
<b>11. Income Statement</b>	<b>Jun 25</b>
	<b>€</b>
At 22 May 2024	-
Profit for the financial period	59,787
	<u>59,787</u>
At 30 June 2025	<u><u>59,787</u></u>
<b>12. Capital commitments</b>	
The company had no material capital commitments at the financial period-ended 30 June 2025.	
<b>13. Director's remuneration and transactions</b>	<b>Jun 25</b>
	<b>€</b>
Remuneration	18,198
	<u>18,198</u>
The following amounts are repayable to the director:	
	<b>Jun 25</b>
	<b>€</b>
David Acheson	24,075
	<u>24,075</u>
	<u><u>24,075</u></u>
<b>14. Related party transactions</b>	
The key management personnel compensation for the period was the directors' remuneration. The total remuneration is disclosed in the Directors' Remuneration Note to the financial statements.	
<b>15. Controlling interest</b>	
The ultimate controlling party is David Acheson.	
<b>16. Events After the End of the Reporting Period</b>	
There have been no significant events affecting the company since the financial period-end.	
<b>17. Approval of financial statements</b>	
The financial statements were approved and authorised for issue by the board on 12 January 2026.	