

**Company registration number: 501304**

**Allendale Avenue Holdings Limited**  
**Unaudited Abridged Financial Statements**  
**For The Financial Year Ended 30 June 2025**

# Allendale Avenue Holdings Limited

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## **Allendale Avenue Holdings Limited**

### **Directors Responsibilities Statement**

The directors are responsible for preparing the Financial Statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare Financial Statements for each Financial Year. Under the law, the directors have elected to prepare the Financial Statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Association of Chartered Certified Accountants. 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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.

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 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.

## Allendale Avenue Holdings Limited

### Balance Sheet As At 30 June 2025

	2025 €	2024 €
Fixed Assets	2,073	1,560
Current Assets	43,796	49,101
Creditors: Amounts Falling Due Within One Year	(40,449)	(51,506)
<b>Net Current Assets/(Liabilities)</b>	<b>3,347</b>	<b>(2,405)</b>
<b>Total Assets Less Current Liabilities</b>	<b>5,420</b>	<b>(845)</b>
Creditors: Amounts Falling Due After More Than One Year	(96,103)	(113,243)
<b>Net Liabilities</b>	<b>(90,683)</b>	<b>(114,088)</b>
<b>Capital And Reserves</b>	<b>(90,683)</b>	<b>(114,088)</b>

We, as directors of Allendale Avenue 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 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (d) 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
- (e) 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 micro company and the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the Micro Companies Regime and in accordance with the Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

**Allendale Avenue Holdings Limited**

**Balance Sheet (Continued)  
As At 30 June 2025**

These Abridged Financial Statements Were Approved By The Board Of Directors On 14 August 2025 And Signed On Behalf Of The Board By:

*Terry Coleman*  
Director

*Martina Coleman*  
Director

## Allendale Avenue Holdings Limited

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

#### 1. General Information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Allendale Avenue Holdings Limited, 37 Allendale Avenue, Melbourne Estate, Bishopstown, Cork.

#### 2. Statement of Compliance

These Financial Statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting Policies and Measurement Bases

##### Basis of Preparation

The Financial Statements have been prepared on the Historical Cost Basis.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

##### Going Concern

The directors have considered the twelve months ahead and on the basis of their considerations they are satisfied that it is correct to prepare the accounts on a Going Concern Basis.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Exceptional Items

Exceptional items are disclosed separately in the Financial Statements in order to provide further understanding of the financial performance of the entity. They are material items of income or expense that have been shown separately because of their nature or amount.

##### Tangible Assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## Allendale Avenue Holdings Limited

### Notes To The Abridged Financial Statements (Continued) For The Financial Year Ended 30 June 2025

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Appropriations of Profit And Loss Account

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the Financial Year	(114,188)	(133,827)
Profit for the Financial Year	23,405	19,639
<b>At The End Of The Financial Year</b>	<u>(90,783)</u>	<u>(114,188)</u>