

Company Number: 384297

**HTH Accountants Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# HTH Accountants Limited

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# HTH Accountants Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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 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" 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. 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 Balance Sheet, 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 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 year ended 31 December 2025."

### Signed on behalf of the board

**Mr Kieran Horgan**  
Director

13 April 2026

# HTH Accountants Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	7	120,632	134,119
Tangible assets	8	3,089	8,009
<b>Fixed Assets</b>		<b>123,721</b>	<b>142,128</b>
<b>Current Assets</b>			
Debtors	9	82,325	72,011
Cash and cash equivalents		51,764	44,651
		<b>134,089</b>	<b>116,662</b>
<b>Creditors: amounts falling due within one year</b>	10	<b>(260,842)</b>	<b>(267,688)</b>
<b>Net Current Liabilities</b>		<b>(126,753)</b>	<b>(151,026)</b>
<b>Total Assets less Current Liabilities</b>		<b>(3,032)</b>	<b>(8,898)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		(3,132)	(8,998)
<b>Shareholders' Deficit</b>		<b>(3,032)</b>	<b>(8,898)</b>

I as Director of HTH Accountants 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 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 small companies' regime.

**Approved by the board on 13 April 2026 and signed on its behalf by:**

**Mr Kieran Horgan**  
Director

**HTH Accountants Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	100	49,284	49,384
Loss for the financial year	-	(58,282)	(58,282)
<b>At 31 December 2024</b>	100	(8,998)	(8,898)
Profit for the financial year	-	5,866	5,866
<b>At 31 December 2025</b>	<b>100</b>	<b>(3,132)</b>	<b>(3,032)</b>

# HTH Accountants Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

HTH Accountants Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 384297. The registered office of the company is Unit F15, Maynooth Business Campus, Straffan Road, Maynooth, Co. Kildare, W23 HW58, Ireland. The principal activity of the company is to carry on in business as accountants and management activities. 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### 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" 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

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

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 15 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### 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:

Fixtures, fittings and equipment	-	20% Straight line
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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.

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

# HTH Accountants Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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.

### 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.

### Ordinary share capital

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

### 3. Going concern

The company reported a profit of €5,866 for the year but has negative net assets of €3,032 at the balance sheet date. The director has made an assessment for a period of 12 months from the date of authorisation of these financial statements, based on the company's trading performance since 31 December 2025 and its future business plans, the director is satisfied that he has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. It is on this basis that the company and its director prepare the financial statements on a going concern basis.

<b>4. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	5,429	5,328
Amortisation of goodwill	13,487	13,487
	<u>13,487</u>	<u>13,487</u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 12, (2024 - 12).

	<b>2025</b>	2024
	Number	Number
Administrative Employees	11	11
Director	1	1
	<u>12</u>	<u>12</u>

## HTH Accountants Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 6. Tax on profit/(loss)

	2025 €	2024 €
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%)	-	-
Under/over provision in prior financial year	<u>(1,065)</u>	<u>-</u>

### (b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit/(loss) taxable at 12.50%	<u>4,801</u>	<u>(58,282)</u>
Profit/(loss) before tax multiplied by the standard rate of corporation tax in Ireland at 12.50% (2024 - 12.50%)	600	(7,285)
<b>Effects of:</b>		
Depreciation in excess of capital allowances for period	1,940	1,935
Utilisation of tax losses	(2,540)	5,350
Adjustment to tax charge in respect of previous periods	<u>(1,065)</u>	<u>-</u>
Total tax charge for the financial year (Note 6 (a))	<u>(1,065)</u>	<u>-</u>

No charge to tax arises due to tax losses incurred.

### 7. Intangible assets

	Goodwill €	Total €
<b>Cost</b>		
At 1 January 2025	<u>202,200</u>	<u>202,200</u>
At 31 December 2025	<u>202,200</u>	<u>202,200</u>
<b>Provision for diminution in value</b>		
At 1 January 2025	68,081	68,081
Charge for financial year	13,487	13,487
At 31 December 2025	<u>81,568</u>	<u>81,568</u>
<b>Net book value</b>		
At 31 December 2025	<u>120,632</u>	<u>120,632</u>
At 31 December 2024	<u>134,119</u>	<u>134,119</u>

# HTH Accountants Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 8. Tangible assets

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2025	26,639	26,639
Additions	509	509
	<u>27,148</u>	<u>27,148</u>
<b>Depreciation</b>		
At 1 January 2025	18,630	18,630
Charge for the financial year	5,429	5,429
	<u>24,059</u>	<u>24,059</u>
<b>Net book value</b>		
At 31 December 2025	<u><b>3,089</b></u>	<u><b>3,089</b></u>
At 31 December 2024	<u><u>8,009</u></u>	<u><u>8,009</u></u>

### 9. Debtors

	2025 €	2024 €
Trade debtors	83,391	72,979
Prepayments	(1,066)	(968)
	<u><b>82,325</b></u>	<u>72,011</u>

### 10. Creditors Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	8,859	6,311
Trade creditors	1,021	6,036
Taxation	44,163	50,273
Director's current account (Note 13)	204,437	201,939
Accruals	2,362	3,129
	<u><b>260,842</b></u>	<u>267,688</u>

### 11. Profit and loss account

	2025 €	2024 €
At 1 January 2025	(8,998)	49,284
Profit/(loss) for the financial year	<u><b>5,866</b></u>	<u>(58,282)</u>
At 31 December 2025	<u><b>(3,132)</b></u>	<u>(8,998)</u>

### 12. Capital commitments

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

## HTH Accountants Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>13. Director's remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<b>72,000</b>	60,000
Pension contributions	<b>14,586</b>	14,586
	<u><b>86,586</b></u>	<u>74,586</u>

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Mr Kieran Horgan	<b>204,437</b>	201,939
	<u><b>204,437</b></u>	<u>201,939</u>

## 14. Related party transactions

During the year Horgan Hughes Business Advisory Limited was invoiced €3,650 for services provided and owed €1,291.50 to HTH Accountants Limited at the balance sheet date. Horgan Hughes Business Advisory Limited is related to HTH Accountants Limited by means of a common director and shareholder Kieran Horgan.

## 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 13 April 2026.