

Alba Knight Investments Limited
Abridged financial statements
for the financial year ended 31st July 2025

Alba Knight Investments Limited

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Alba Knight Investments Limited

Company information

Director	David Knight
Secretary	Sue Campbell
Company number	731346
Registered office	C/o Spar, Old Cork Road, Mallow, Cork.
Business address	C/o Spar, Old Cork Road, Mallow, Cork.
Accountants	TD O' Neill & Co Ltd. Chartered Certified Accountants and Registered Auditors, 5 Lapps Quay, Cork

Alba Knight Investments Limited

**Accountants' Report to the Director on the
Unaudited Financial Statements of Alba Knight Investments Limited
for the year ended 31st July 2025.**

We have compiled, without carrying out an audit, the financial statements of Alba Knight Investments Limited for the year ended 31st July 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company's director, for our work, or for this report.

Respective responsibilities of director and accountants

The company's director is responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st July 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014, as amended by the Companies (Accounting) Act 2017 (hereafter referred to as the 'Companies Act 2014').

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Alba Knight Investments Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

In carrying out this engagement we have complied with the ethical guidance laid down by the Association of Chartered Certified Accountants relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31st July 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and its profit or loss for such a period under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

TD O'Neill & Co.

**Chartered Certified Accountants and Registered Auditors,
5 Lapps Quay,
Cork.**

Date: 5th February 2026

Alba Knight Investments Limited

Balance Sheet
as at 31st July 2025

	31/07/25	31/07/24
	€	€
Fixed Assets	1,298,334	1,361,115
Current Assets	<u>1,991</u>	<u>2,055</u>
Creditors: amounts falling due within one year	<u>(452,761)</u>	<u>(449,573)</u>
Net Current Liabilities	<u>(450,770)</u>	<u>(447,518)</u>
Total Assets Less Current Liabilities	847,564	913,597
Creditors: amounts falling due after more than one year	<u>(662,627)</u>	<u>(703,017)</u>
Net assets	<u><u>184,937</u></u>	<u><u>210,580</u></u>
Capital and Reserves	<u><u>184,937</u></u>	<u><u>210,580</u></u>

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014, as amended by the Companies (Accounting) Act 2017 (hereafter referred to as 'Companies Act 2014').

I, as director of Alba Knight Investments 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 condition specified in section 358 are complied with;

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of section 334 been served on the company;

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 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.

(e) The company has relied on the specified exemption (as a micro company) 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 small company and the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved by the director of the company on 5th February 2026 and signed by:

David Knight
Director

The notes on pages 4 - 5 form part of these financial statements.

Alba Knight Investments Limited

Notes to the abridged financial statements for the financial year ended 31st July 2025

1. **General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is C/o Spar, Old Cork Road, Mallow, Cork.

2. **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- 'FRS 105'. The company qualifies as a micro company for the period, as defined by section 280D of 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 Companies Act 2014 and FRS 105.

The financial statements are presented in Euro and all amounts have been rounded to the nearest Euro

3. **Principal 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.

3.1. **Taxation**

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

3.2 **Investments in subsidiary undertakings**

Investments in subsidiary undertakings are shown at historical cost less provision for impairments in value.

Impairment

At each reporting date financial assets are reviewed to determine whether there is an indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

4. **Bank security**

Bank of Ireland hold as security :

- i) A floating debenture over the assets and undertakings of Alba Knight Investments Ltd.
- ii). An assignment to the Bank of Keyperson life policy on the life of David Knight for an amount of €500,000. The policy is to remain in force for the duration of the facility now approved.
- iii). A letter of guarantee from Mr David Knight guaranteeing the Borrower's liabilities in the amount of €200,000 in respect of the principal together with interest and costs accrued thereon.
- iv) A letter of guarantee from subsidiary's Alba Farefoods Ltd. REJE Call Ltd. and Alba Liquors Ltd. guaranteeing the borrower's liabilities in the amount of €760,000 in respect of principal together with interest and costs accrued thereon supported by fixed and floating charge over assets of subsidiary companies.

Alba Knight Investments Limited

Notes to the abridged financial statements
for the financial year ended 31st July 2025

5. Creditors relating to more than one balance sheet item

The company has the following included in the balance sheet:

	31/07/25	31/07/24
Creditors: amounts falling due within one year	€	€
Bank loan	20,831	20,132
	<u> </u>	<u> </u>
Creditors: amounts falling due after more than one year	€	€
Bank loan	662,627	703,017
	<u>662,627</u>	<u>703,017</u>

6. Movement on profit and loss reserves

	31/07/25	31/07/24
	€	€
Profit and loss reserve brought forward	10,430	-
Profit for the financial year	(25,643)	10,430
	<u> </u>	<u> </u>
Profit and loss reserve at 31st July 2025.	<u>(15,213)</u>	<u>10,430</u>