

Company Number: 582224

Arlen House Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2024

Arlen House Limited

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Arlen House Limited
DIRECTOR AND OTHER INFORMATION

Director	Alan Hayes
Company Secretary	Catherine Hayes
Company Number	582224
Registered Office	The Plaza Offices Headford Road Galway H91 KC6V
Business Address	42 Grange Abbey Road Baldoye Dublin 13
Accountants	Murtagh & Co Chartered Accountants The Plaza Office Suite Headford Road Galway
Bankers	Bank of Ireland Units 2 & 3 Burnell Green Malahide Road Northern Cross Dublin 17

Arlen House Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

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", 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. 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 Reconciliation of Shareholders' Funds 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 Murtagh & 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 year ended 31 December 2024."

Signed on behalf of the board

Alan Hayes
Director

24 February 2026

Arlen House Limited

BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	6	26,382	29,902
Current Assets			
Stocks	7	158,500	134,472
Debtors	8	17,894	11,151
Cash at bank and in hand		13,926	15,400
		190,320	161,023
Creditors: amounts falling due within one year	9	(35,450)	(28,547)
Net Current Assets		154,870	132,476
Total Assets less Current Liabilities		181,252	162,378
Creditors: amounts falling due after more than one year	10	(179,306)	(160,525)
Net Assets		1,946	1,853
Capital and Reserves			
Called up share capital presented as equity		1	1
Retained earnings		1,945	1,852
Shareholders' Funds		1,946	1,853

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 Arlen House 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 24 February 2026 and signed on its behalf by:

Alan Hayes
Director

Arlen House Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2024

	Called up share capital €	Retained earnings €	Total €
At 1 January 2023	1	1,415	1,416
Profit for the financial year	-	437	437
At 31 December 2023	1	1,852	1,853
Profit for the financial year	-	93	93
At 31 December 2024	1	1,945	1,946

Arlen House Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Arlen House Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 582224. The registered office of the company is The Plaza Offices, Headford Road, Galway, H91 KC6V. The company's principal activity is the publication and sale of books. 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 2024 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 supplied by the company, exclusive of trade discounts and value added tax.

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	-	12.5% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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.

Arlen House Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

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. Operating profit	2024	2023
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	3,520	3,520
Government grants received	(52,026)	(73,392)
Amortisation of Government grants	(3,236)	(3,236)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2024	2023
	€	€
Interest	1,244	1,510
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2023 - 1).

	2024	2023
	Number	Number
Director	1	1
	<u> </u>	<u> </u>

Arlen House Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

6. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2024	40,729	40,729
	<hr/>	<hr/>
At 31 December 2024	40,729	40,729
	<hr/>	<hr/>
Depreciation		
At 1 January 2024	10,827	10,827
Charge for the financial year	3,520	3,520
	<hr/>	<hr/>
At 31 December 2024	14,347	14,347
	<hr/>	<hr/>
Net book value		
At 31 December 2024	26,382	26,382
	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2023	29,902	29,902
	<hr/> <hr/>	<hr/> <hr/>
7. Stocks	2024 €	2023 €
Finished goods and goods for resale	158,500	134,472
	<hr/> <hr/>	<hr/> <hr/>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2024 €	2023 €
Trade debtors	16,344	10,481
Taxation	1,550	670
	<hr/>	<hr/>
	17,894	11,151
	<hr/> <hr/>	<hr/> <hr/>
9. Creditors	2024 €	2023 €
Amounts falling due within one year		
Amounts owed to credit institutions	23,333	-
Trade creditors	-	8,434
Taxation	481	369
Other creditors	9,266	9,814
Accruals	2,370	9,930
	<hr/>	<hr/>
	35,450	28,547
	<hr/> <hr/>	<hr/> <hr/>
10. Creditors	2024 €	2023 €
Amounts falling due after more than one year		
Director's loan accounts	155,910	133,893
Government grants	23,396	26,632
	<hr/>	<hr/>
	179,306	160,525
	<hr/> <hr/>	<hr/> <hr/>

Arlen House Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

11. State Funding

Agency	Foras na Gaeilge
Government Department	Department of Culture, Communications and Sport
Grant Programme	Publishing Scheme 2024
Purpose of the Grant	To assist publishers in publishing Irish language books
Term	2023
Total Fund	€36,000
Amount taken into 2024 Income	€36,000
Fund deferred or due at financial year end	€-
Received in the financial year	€36,000
Capital Grant	No
Restriction of Use	No
Tax Clearance	Yes - The company is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".
Employee Information	No employees received in excess of €60,000 for the year ended 31 December 2024.

Agency	Arts Council of Northern Ireland
Government Department	Department of Communities
Grant Programme	National Lottery Project Funding Programme
Purpose of the Grant	To assist publishers in publishing books
Term	2024-2025
Total Fund	€32,050
Amount taken into 2024 Income	€16,026
Fund deferred or due at year end	€-
Received in year	€16,026
Capital Grant	No
Restriction of Use	No

12. Profit and loss account

	2024	2023
	€	€
At 1 January 2024	1,852	1,415
Profit for the financial year	93	437
At 31 December 2024	1,945	1,852

Arlen House Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

14. Director's remuneration and transactions

	2024	2023
	€	€
Remuneration	12,000	12,000

The following amounts are repayable to the director:

	2024	2023
	€	€
Alan Hayes	155,910	133,893

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 24 February 2026.