

A H Hardware Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 10

A H Hardware Limited
DIRECTORS AND OTHER INFORMATION

Directors

Adrian Behan
Helen Behan

Company Number

685596

Registered Office and Business Address

Crookstown Business Park
Ballintore
Athy
Co Kildare

Accountants

Bourke & Co
2 Main Street
Rathfarnham
Dublin 14

Bankers

AIB Bank
107/108 Main Street
Bray
Co Wicklow

A H Hardware Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and 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 that law, the directors have 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 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 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 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 and Directors' Report 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.

Signed on behalf of the board

Adrian Behan
Director

24 March 2026

Helen Behan
Director

24 March 2026

A H Hardware Limited**BALANCE SHEET**

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	50,662	64,850
Current Assets			
Stocks	9	305,500	295,176
Debtors	10	10,581	13,943
Cash at bank and in hand		432,579	281,944
		748,660	591,063
Creditors: amounts falling due within one year	11	(199,602)	(229,185)
Net Current Assets		549,058	361,878
Total Assets less Current Liabilities		599,720	426,728
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings	12	599,718	426,726
Shareholders' Funds		599,720	426,728

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.

We as Directors of A H Hardware 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) 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 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 March 2026 and signed on its behalf by:

Adrian Behan
Director

Helen Behan
Director

A H Hardware Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2025	2	258,619	258,621
Profit for the financial period	-	168,107	168,107
At 31 December 2024	2	426,726	426,728
Profit for the financial year	-	172,992	172,992
At 31 December 2025	2	599,718	599,720

1. General Information

A H Hardware Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 685596. The registered office of the company is Crookstown Business Park, Ballintore, Athy, Co Kildare which is also the principal place of business of the company. The principal activity of the company is the retail sale of hardware and related products to the general public. 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 year ended 31 December 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 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	- 20% Straight line
Motor vehicles	- 20% Straight line

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.

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.

A H Hardware Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Employee benefits

The company does not operate a defined contribution pension scheme.

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.

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. Period of financial statements

The comparative figures relate to the month period ended 31 December 2024.

4. Going concern

The financial statements have been prepared on a going concern basis.

5. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	23,397	28,493
(Profit) on disposal of tangible assets	-	(21,000)
	<u><u> </u></u>	<u><u> </u></u>
6. Interest payable and similar expenses	2025	2024
	€	€
Interest	705	746
	<u><u> </u></u>	<u><u> </u></u>

7. Employees

The average monthly number of employees, including directors, during the financial year was 8.

	2025	2024
	Number	Number
Administration	2	2
Selling	6	6
	<u><u> </u></u>	<u><u> </u></u>
	8	8
	<u><u> </u></u>	<u><u> </u></u>

A H Hardware Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Tangible assets	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2025	67,300	59,933	127,233
Additions	9,209	-	9,209
Disposals	-	(19,465)	(19,465)
At 31 December 2025	<u>76,509</u>	<u>40,468</u>	<u>116,977</u>
Depreciation			
At 1 January 2025	34,824	27,559	62,383
Charge for the financial year	15,303	8,094	23,397
On disposals	-	(19,465)	(19,465)
At 31 December 2025	<u>50,127</u>	<u>16,188</u>	<u>66,315</u>
Net book value			
At 31 December 2025	<u>26,382</u>	<u>24,280</u>	<u>50,662</u>
At 31 December 2024	<u>32,476</u>	<u>32,374</u>	<u>64,850</u>
9. Stocks		2025	2024
		€	€
Finished goods and goods for resale		<u>305,500</u>	<u>295,176</u>
The replacement cost of stock did not differ significantly from the figures shown.			
10. Debtors		2025	2024
		€	€
Trade debtors		10,581	12,953
Prepayments		-	990
		<u>10,581</u>	<u>13,943</u>
11. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions			
Bank overdrafts		-	5
Bank loan		5,084	13,047
Trade creditors		127,623	133,455
Taxation		34,462	49,029
Directors' current accounts (Note 14)		21,235	21,235
Accruals		11,198	12,414
		<u>199,602</u>	<u>229,185</u>
12. Profit and loss account		2025	2024
		€	€
At 1 January 2025		426,726	258,619
Profit for the financial year		172,992	168,107
At 31 December 2025		<u>599,718</u>	<u>426,726</u>

A H Hardware Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

13. Capital commitments

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

14. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	124,260	119,355

The following amounts are repayable to the directors:

	2025	2024
	€	€
Adrian Behan	21,235	21,235

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 of directors on 24 March 2026.