

Company registration number: 280746

Business Exhibitions Holdings Limited
Unaudited financial statements
for the financial year ended 30 April 2025

Business Exhibitions Holdings Limited

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Business Exhibitions Holdings Limited

Directors and other information

Directors	Edmund Hourican Maureen Hourican
Secretary	Edmund Hourican
Company number	280746
Registered office	59 Rathfarnham Road Terenure Dublin 6W
Accountants	Eaton Neary Custume Place Athlone Co. Westmeath
Bankers	AIB Bank 60 Clonskeagh Road Dublin 14

Business Exhibitions Holdings Limited

Directors report

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 30 April 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Edmund Hourican
Maureen Hourican

Principal activities

The company is a non-trading company holding shares in subsidiaries.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

There have been no significant events affecting the company since the year end.

Research and development

The company did not engage in research and development activities during the financial year.

Political donations

The company made no political donations during the financial year.

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

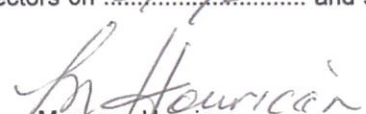
	At 30/04/25 Number	At 01/05/24 Number
Directors:		
Edmund Hourican	115,601	115,601
Maureen Hourican	115,601	115,601
Company secretary:		
Edmund Hourican	115,601	115,601

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

This report was approved by the board of directors on 3/2/26 and signed on behalf of the board by:


Edmund Hourican
Director


Maureen Hourican
Director

Business Exhibitions Holdings Limited

Directors responsibilities statement

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 the 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" 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 and then apply them consistently;
- make judgments 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.

Business Exhibitions Holdings Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of Business Exhibitions Holdings Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Business Exhibitions Holdings Limited for the financial year ended 30 April 2025.

Respective responsibilities of directors and accountants

As described on page 3 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Business Exhibitions Holdings Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



Dermot Neary FCCA
For and on behalf of
Eaton Neary
Chartered Certified Accountants

Custume Place
Athlone
Co. Westmeath

4th February 2026

Business Exhibitions Holdings Limited

**Profit and loss account
Financial year ended 30 April 2025**

	Note	2025 €	2024 €
Turnover		-	-
Gross profit		<u>-</u>	<u>-</u>
Tax on profit		-	-
Profit for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 7 to 9 form part of these financial statements.

Business Exhibitions Holdings Limited

**Balance sheet
As at 30 April 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Financial assets	5	258,137		258,137	
			258,137		258,137
Total assets less current liabilities			258,137		258,137
Net assets			<u>258,137</u>		<u>258,137</u>
Capital and reserves					
Called up share capital presented as equity			289,003		289,003
Capital conversion reserve fund			4,563		4,563
Profit and loss account			(35,429)		(35,429)
Shareholders funds			<u>258,137</u>		<u>258,137</u>


These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Business Exhibitions Holdings Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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); and
- 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.

These financial statements were approved by the board of directors on 3/2/26..... and signed on behalf of the board by:


Edmund Hourican
Director


Maureen Hourican
Director

The notes on pages 7 to 9 form part of these financial statements.

Business Exhibitions Holdings Limited

Notes to the financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 59 Rathfarnham Road, Terenure, Dublin 6W.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Irish statute comprising the Companies Act 2014.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

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.

Business Exhibitions Holdings Limited

Notes to the financial statements (continued) Financial year ended 30 April 2025

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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(35,429)	(35,429)
At the end of the financial year	<u>(35,429)</u>	<u>(35,429)</u>

Business Exhibitions Holdings Limited
Notes to the financial statements (continued)
Financial year ended 30 April 2025

5. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1 May 2024 and 30 April 2025	258,137	258,137
Provision for diminution in value		
At 1 May 2024 and 30 April 2025	-	-
Carrying amount		
At 30 April 2025	258,137	258,137
At 30 April 2024	258,137	258,137

In the opinion of the Directors the values of the above Investments are not less than the amounts shown above.

6. Controlling party

The directors consider the controlling parties to be Edmund & Maureen Hourican.

7. Approval of financial statements

The board of directors approved these financial statements for issue on . 3/2/26