

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

**Company Name:**            **ARC Heritage Consultants Limited**

**Company Number:**        **766392**

**Financial Year Ended**      **30<sup>th</sup> September 2025**

**CERTIFICATE:**

**WE HEREBY CERTIFY** that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this Annual Return have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

**Signature:**     *Porema Limited*      
Secretary

**Name:**         **Porema Limited**    

**Date:**          **16/12/2025**    

**Signature:**     *William Hastings*      
Director

**Name:**         **William Hastings**    

**Date:**          **16/12/2025**

**COMPANY NUMBER: 766392**

**ARC HERITAGE CONSULTANTS LIMITED  
ABRIDGED UNAUDITED FINANCIAL STATEMENTS  
YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**

(as modified by Section 352 and 353 of the Companies Act 2014)

**ARC HERITAGE CONSULTANTS LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**  
**TABLE OF CONTENTS**

	<b>PAGE</b>
Director and other company information.....	2
Balance sheet .....	3
Notes to the abridged financial statements .....	4-6

**ARC HERITAGE CONSULTANTS LIMITED  
ABRIDGED FINANCIAL STATEMENTS YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025  
DIRECTOR AND OTHER COMPANY INFORMATION**

<b>DIRECTOR:</b>	William Hastings
<b>COMPANY SECRETARY:</b>	Porema Limited
<b>COMPANY NUMBER:</b>	766392
<b>REGISTERED OFFICE:</b>	30 Dalkey Park, Dalkey, Co. Dublin.
<b>ACCOUNTANTS:</b>	D.F. Byrne & Associates, Chartered Accountants, ATC House, 2059 Castle Drive, Citywest Business Campus, Dublin 24.
<b>BANKERS:</b>	Bank of Ireland, Ranelagh, Dublin 6.
<b>COMPANY STATUS:</b>	Incorporated in Republic of Ireland as a private company limited by shares

**ARC HERITAGE CONSULTANTS LIMITED**  
**FINANCIAL STATEMENTS YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**  
**BALANCE SHEET**

	€
CURRENT ASSETS	
Work in progress	9,800
Cash at bank	<u>42,983</u>
	52,783
CREDITORS:	
Amounts falling due within one year	<u>(25,466)</u>
NET ASSETS	<u>27,317</u>
<b>CAPITAL AND RESERVES</b>	<u><b>27,317</b></u>

The financial statements have been prepared in accordance with the Micro Entities Regime.

As director of ARC Heritage Consultants Limited, I 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 complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that Section, been served on the company; and
- (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 that financial year and, otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the director has relied on the exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved on the 16<sup>th</sup> December 2025.

William Hastings  
**William Hastings**  
**Director**

**ARC HERITAGE CONSULTANTS LIMITED**  
**FINANCIAL STATEMENTS YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

**(1) GENERAL INFORMATION**

The financial statements comprising the profit and loss account, the balance sheet and the related notes constitute the individual financial statements of ARC Heritage Consultants Limited for the financial year ended 30<sup>th</sup> September 2025.

ARC Heritage Consultants Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 766392). The registered office address is 30 Dalkey Park, Dalkey, Co. Dublin, which also the principal place of business of the company.

**(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted and applied in dealing with items which are considered material in relation to the preparation of the company's financial statements, include:

**(a) Basis of preparation:** The financial statements have been prepared in accordance with the historical cost convention. The financial reporting framework that has been applied in preparation of the company's financial statements is the Companies Act 2014 (the Act) and FRS 105 '*The Financial Reporting Standard applicable to the Micro Entities Regime*' issued by the Financial Reporting Council.

The company qualifies as a micro company for the period, as defined by Section 280D of the Act in respect of the financial year, and has applied the rules of the "Micro Companies Regime" in accordance with Section 280E of the Act and FRS 105.

**(b) Currency:** All figures entered in the financial statements are expressed in Euro (€) which is the functional currency of the company.

**(c) Turnover:** Turnover is measured at the fair value of the consideration received and receivable, and represents Income generated from architectural and associated professional services provided during the year, adjusting for year end work in progress.

**(d) Work-in-Progress:** Work-in-progress represents, as far as practicably determinable, the value of work on hands at accounts date. The valuation amount has been determined by the director.

.../Continued on Page 5

**ARC HERITAGE CONSULTANTS LIMITED**  
**FINANCIAL STATEMENTS YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

**(2) STATEMENT OF ACCOUNTING POLICIES (CONTINUED)**

- (e) Debtors:** Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment 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 for bad and doubtful debts.
- (f) Creditors and accruals:** Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they are stated at cost.
- (g) Taxation:** The charge for taxation is based on the profit for the year as adjusted for taxation purposes and is calculated with reference to the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is not recognised in the financial statements.
- (h) Share capital:** The ordinary share capital of the company is presented as equity.

**ARC HERITAGE CONSULTANTS LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS YEAR END 30<sup>TH</sup> SEPTEMBER 2025**  
**NOTES TO THE FINANCIAL STATEMENTS**

**(3) DIRECTOR'S REMUNERATION**

	<b>€</b>
Salary	17,412
	<hr/> <hr/>

**(4) SHARE CAPITAL**

Share capital presented as equity:

	<b>€</b>
Authorised:	
1,000,000 Ordinary Shares of €1 each	1,000,000
	<hr/> <hr/>
Issued and Paid Up:	
100 Ordinary Shares of €1 each	100
	<hr/> <hr/>

**(5) RESERVES**

<b>Profit and loss account</b>	<b>€</b>
Profit for year	27,217
	<hr/> <hr/>

**(6) APPROVAL OF FINANCIAL STATEMENTS**

The abridged financial statements were approved by William Hastings on the 16<sup>th</sup> day of December 2025.