

Company Number: 409289

**Avenue Holiday Homes Killarney Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Avenue Holiday Homes Killarney Limited**  
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## Avenue Holiday Homes Killarney Limited

### BALANCE SHEET

as at 31 December 2025

	2025	2024
	€	€
Current assets	33,452	28,393
Payables: amounts falling due within one year	(40,992)	(42,603)
<b>Net Current Liabilities</b>	<b>(7,540)</b>	<b>(14,210)</b>
<b>Total Assets less Current Liabilities</b>	<b>(7,540)</b>	<b>(14,210)</b>
Accruals and deferred income	(2,466)	(2,466)
<b>Net Liabilities</b>	<b>(10,006)</b>	<b>(16,676)</b>
<b>Equity</b>	<b>(10,006)</b>	<b>(16,676)</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Avenue Holiday Homes Killarney 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 (as a micro company). 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 micro companies' regime.

**Approved by the Directors and authorised for issue on 6 February 2026 and signed on its behalf by:**

**Michael O'Shea**  
Director

**Finbarr J Kennelly**  
Director

# Avenue Holiday Homes Killarney Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Avenue Holiday Homes Killarney Limited is a company limited by shares incorporated in Ireland. Glebe House, Glebe Place, Killarney, Co. Kerry is the registered office. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company's CRO Number is 409289.

### 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.

#### 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.

The company qualifies as a micro company as defined by section 280D of the 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 the Companies Act 2014 and FRS 105.

#### Revenue

Turnover represents the total invoice value, excluding value added tax, of rental income generated by the company during the year.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Payables.

#### Trade and other payables

Trade and other payables 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.

#### 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.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. Payables

#### Payables amounts falling due within one year

Trade and other creditors are payable at various dates after the financial year end in accordance with the company's usual and customary credit terms. Trade creditors include amounts due to certain suppliers who have reserved title to the goods supplied. The extent to which these creditors are secured at any time depends on a number of conditions, the validity of some of which may not be readily determinable, and as such it is not possible to indicate how much of the creditors were secured by a reservation of title.

Tax and other revenue liabilities are repayable at various dates after the financial year end in accordance with the applicable revenue provisions.

**Avenue Holiday Homes Killarney Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

4. Appropriation of Profit and Loss Account	2025	2024
	€	€
Loss brought forward	(16,786)	(16,790)
Profit for the financial year	6,670	4
<b>Loss carried forward</b>	<b>(10,116)</b>	<b>(16,786)</b>

**5. Post-Balance Sheet Events**

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

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 6 February 2026.

