

Registration Number 544899

Aficionado Ltd

Unaudited Abridged Financial Statements

For the Year ended 30 June 2025

Aficionado Ltd

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Aficionado Ltd

Directors and Other Information

Directors	Kevin McCarthy Bernadette McCarthy
Secretary	Kevin McCarthy
Company number	544899
Legal Form of Company	Limited by Share Capital
Registered office	Apartment 139 Rathmines Town Centre Dublin 6
Business address	139 Rathmines Town Centre Lower Rathmines Road Dublin 6
Bankers	Allied Irish Banks, 60 Clonskeagh Road Dublin 14

Aficionado Ltd

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by Chartered Accountants Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

- The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2023.

On behalf of the board

Bernadette McCarthy

Director

Kevin McCarthy

Secretary

Date 10 March 2026

10 March 2026

Aficionado Ltd

Abridged Balance Sheet as at 30 June 2025

	2025	2023
	€	€
Cash at bank and in hand	364	3,781
Current Assets		
Prepayments and Accrued Income	7	-
Total Current Assets	371	3,781
Total Assets	371	3,781
Creditors: Amounts falling due within one year		
Revenue Liabilities	-	921
Accrued Expenses	-	420
Deferred Income		
Total Liabilities	371	1,341
Total Assets less Current Liabilities	371	2,440
	2025	2024
	€	€
Capital and Reserves		
Profit and Loss Account	271	2,340
Called Up Share Capital	100	100
Equity Shareholders' Funds	371	2,440

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We as directors of Aficionado, 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 s.358 are satisfied,
- c) the shareholders of the company have not served a notice on the company under s.334 (1) in accordance with s.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 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
- e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on and signed on its behalf by

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Bernadette McCarthy

Director

10th March 2026

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Kevin McCarthy

Secretary

10th March 2026

Aficionado Ltd

Notes to the Abridged Financial Statements for the year ended 30 June 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and under the historical cost convention using the going concern concept. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

Ordinary shares of €1

	30/06/2025	30/06/2024
Kevin McCarthy	100	100
Bernadette McCarthy	-	-

3. Transactions with directors

There were no related party transactions with the directors during the year.

	2025	2024
Directors' Remuneration	-	-

Aficionado Ltd

4. Employees

The average number of employees during the year, including Directors was 1 (2024:1)

	2025	2024
	€	€
Salaries paid in period	1,500	5,500
Related Employer Social Costs	132	484
Pension Costs	-	-
	<hr/>	<hr/>
	1,632	5,984
	<hr/>	<hr/>

5. Share capital

	2025	2024
	€	€
Authorised Share Capital		
1,000,000,000 Ordinary Shares of €1 each	1,000,000	1,000,000
Issued Share Capital		
100 Ordinary Shares of €1 each	100	100

6. Accounting Period

The accounts are for the 12 months ended 30 June 2025. The corresponding 2024 accounts were for the 12 months to 30 June 2024.

7. Approval of financial statements

The board of directors approved these financial statements on 10th March 2026