

Company registration number: **672514**

ABC Core Accounting Limited
Unaudited Financial Statements
for the year ended 30 June 2025

ABC Core Accounting Limited

Unaudited Financial Statements

Year ended 30 June 2025

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ABC Core Accounting Limited

Directors and Other Information

Year ended 30 June 2025

Director	Caroline Byrne
Company secretary	Mr James Kennelly
Accountant	ABC Core Accounting Limited Old Grange Rathangan road Monasterevin Kildare Ireland
Registered office	Old Grange Rathangan Road Monasterevin Co Kildare W34 P935 Ireland

ABC Core Accounting Limited

Director's Report

Year ended 30 June 2025

The director presents the report and the unaudited financial statements of the company for the year ended 30 June 2025.

The company has been dormant as defined in section 365 of the Companies Act 2014 throughout the year and comparative year. It is anticipated that the company will remain dormant for the foreseeable future.

DIRECTORS

The director who served the company during the year was as follows:

Caroline Byrne

ACCOUNTING RECORDS

The measures taken by the director 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 Old Grange, Rathangan Road, Monasterevin, Co Kildare, W34 P935, Ireland.

DIVIDENDS

During the year the director has not paid any interim dividends or recommended payment of a final dividend.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 30 June 2025, had no interests in shares in, or debentures of, the company.

Caroline Byrne

Director

ABC Core Accounting Limited

Report to the director on the preparation of the unaudited statutory financial statements of ABC Core Accounting Limited

Year ended 30 June 2025

As described on the balance sheet, the Board of Directors of ABC Core Accounting Limited are responsible for the preparation of the financial statements for the year ended 30 June 2025, which comprise the balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

ABC Core Accounting Limited

Old Grange
Rathangan road
Monasterevin
Kildare
Ireland

ABC Core Accounting Limited

Balance Sheet

30 June 2025

	2025	2024
	€	€
Creditors: amounts falling due after more than one year	(539)	(539)
Net liabilities	(539)	(539)
Capital and reserves	(539)	(539)

The company did not trade during the current year or comparative year and has not made either a profit or a loss.

I, as director of ABC Core Accounting 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 section 358 of the Companies Act 2014 is 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 obligations of the company 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.

These financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors and authorised for issue on 16 December 2025, and are signed on behalf of the board by:

Caroline Byrne
Director

Company registration number: 672514

ABC Core Accounting Limited

Notes to the Financial Statements

Year ended 30 June 2025

1 General information

ABC Core Accounting Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 672514 and the address of the registered office is Old Grange, Rathangan Road, Monasterevin, Co Kildare, W34 P935, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.