

Registration Number 663055

David O'Sullivan & Associates Acct Services Ltd

Abridged accounts

for the year ended 31 March 2025

David O'Sullivan & Associates Acct Services Ltd

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David O'Sullivan & Associates Acct Services Ltd

Directors and other information

Directors	David O'Sullivan Mary Dineen O'Sullivan
Secretary	David O'Sullivan
Company number	663055
Registered office	Unit 20 Red Abbey Building South Link Ind Est Frankfield Cork
Business address	Unit 20 red Abbey Building South Link Ind Est Frankfield Cork
Bankers	A.I.B. Bank Bishopstown Cork

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 Accounting Standards Board.

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

In relation to the financial statements as set out on pages 3 to 5 :

- 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 to , , 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 31st March 2025.

On behalf of the board

David O'Sullivan
Director

Mary Dineen O'Sullivan
Director

Date: 22nd January 2026

David O'Sullivan & Associates Acct Services Ltd

**Abridged balance sheet
as at 31 March 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Intangible assets		50,000			60,000
Current assets					
Debtors		1,922		-	
Cash at bank and in hand		6,127		11,153	
		8,049		11,153	
Creditors: amounts falling due within one year	2	(23,678)		(37,930)	
Net current liabilities			(15,629)		(26,777)
Total assets less current liabilities			34,371		33,223
Net assets			34,371		33,223
Capital and reserves					
Called up share capital			2		2
Profit and loss account			34,369		33,221
Total Equity shareholders' funds			34,371		33,223

The directors state that the company has relied on the specific exemption contained in Section 352 Companies Act 2014: the company has done so on the grounds that it is entitled to benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

We as directors of David O'Sullivan & Associates Acct Services Ltd Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 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) the directors acknowledge the obligations of the company, under this Act, to -

(1) keep adequate accounting records and prepare statutory 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

The notes on page 5 form an integral part of these financial statements.

David O'Sullivan & Associates Acct Services Ltd

(ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

The abridged accounts were approved by the Board on 22 January 2026 and signed on its behalf by

On behalf of the board.

David O'Sullivan
Director

Mary Dineen O'Sullivan
Director

The notes on page 5 form an integral part of these financial statements.

David O'Sullivan & Associates Acct Services Ltd

**Notes to the abridged financial statements
for the year ended 31 March 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 Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

2. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Directors' accounts	13,518	27,479
<i>Taxation creditors</i>		
PAYE/PRSI	3,903	1,723
VAT	6,257	8,728
	<u>23,678</u>	<u>37,930</u>

3. Accounting Periods

The current accounts are for a full year.

4. Approval of financial statements

The board of directors approved these financial statements for issue on 22 January 2026.