

Company registration number: **623076**

ChangeFolio Ireland Limited  
Unaudited Abridged Financial Statements  
for the year ended 30 June 2025

# ChangeFolio Ireland Limited

## Balance Sheet

30 June 2025

	Note	2025 €	2024 €
<b>Current assets</b>			
Cash at bank and in hand		11,785	6,791
<b>Creditors: amounts falling due within one year</b>	5	(800)	(1,078)
<b>Net current assets</b>		10,985	5,713
<b>Total assets less current liabilities</b>		10,985	5,713
<b>Creditors: amounts falling due after more than one year</b>	6	(201,888)	(201,888)
<b>Net liabilities</b>		(190,903)	(196,175)
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account		(191,003)	(196,275)
<b>Shareholders deficit</b>		(190,903)	(196,175)

We, as directors of ChangeFolio Ireland Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We 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.

We, as directors of ChangeFolio Ireland Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

# ChangeFolio Ireland Limited

## Balance Sheet (continued)

30 June 2025

These financial statements were approved by the board of directors and authorised for issue on 6 March 2026, and are signed on behalf of the board by:

Signed: Edward Scheun

Edward Scheun  
Director

Deborah Scheun

Deborah Scheun  
Director

Company registration number: 623076

# ChangeFolio Ireland Limited

## Notes to the Financial Statements

Year ended 30 June 2025

### 1 General information

ChangeFolio Ireland Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 623076 and the address of the registered office is 5A Quinsborough Road, 1st Floor, Bray, Wicklow, A98 HY48, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

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

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### FOREIGN CURRENCIES

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

# ChangeFolio Ireland Limited

## Notes to the Financial Statements (continued)

Year ended 30 June 2025

### 4 Appropriation of profit and loss account

	2025	2024
	€	€
<b>At start of year</b>	(196,274)	(199,713)
Profit for the financial year	5,271	3,438
<b>At end of year</b>	<b>(191,003)</b>	<b>(196,275)</b>

### 5 Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	-	278
Accruals	800	800
	<b>800</b>	<b>1,078</b>

### 6 Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to group undertakings	44,500	44,500
Other creditors including tax and social insurance	157,388	157,388
	<b>201,888</b>	<b>201,888</b>

### 7 Controlling party

The company is a wholly owned subsidiary of ChangeFolio Holdings Limited registered number 623077.