

**Churchlands Accounts Ltd**  
**Unaudited Abridged Financial Statements**  
**for the year ended 31 August 2025**

Company Number: 480767

**Churchlands Accounts Ltd**  
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**Churchlands Accounts Ltd**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
for the year ended 31 August 2025

The directors are responsible for preparing 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 and published by .

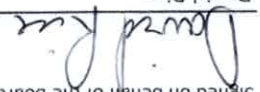
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that year. In preparing these financial statements the directors are required to:

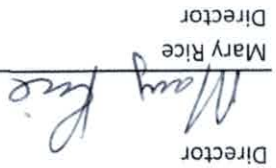
- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records 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 Acts 2014, and all regulations to be construed as one with those Acts. 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.

Signed on behalf of the Board

  
David Rice  
Director

  
Mary Rice  
Director

15 Feb 2026

**Churchlands Accounts Ltd**  
**ABRIDGED BALANCE SHEET**

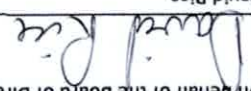
as at 31 August 2025

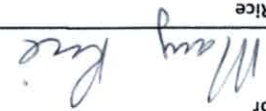
	2025	2024
<b>Assets</b>		
Non Current Assets	€0.00	€0.00
<b>Current Assets</b>		
Trade & Other Receivables	€0.00	€0.00
Cash & Cash Equivalents	€0.00	€0.00
<b>Total Assets</b>	<b>€0.00</b>	<b>€0.00</b>
<b>Equity &amp; Liabilities</b>		
<b>Equity &amp; Liabilities</b>		
Capital & Reserves		
Issued Capital	€100.00	€100.00
Accumulated Profits	-€100.00	-€100.00
Non Current Liabilities	€0.00	€0.00
<b>Current Liabilities</b>		
Trade & Other Payables	€0.00	€0.00
Short Term Borrowings	€0.00	€0.00
<b>Total Equity &amp; Liabilities</b>	<b>€0.00</b>	<b>€0.00</b>

We, as directors of Churchlands Accounts Ltd, 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 Acts 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; 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 s.353 Companies Act 2014.

On behalf of the Board of Directors

  
 David Rice  
 Director

  
 Mary Rice  
 Director

15 Feb 2026

**Basis of preparation**

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish Statute comprising the Companies acts, 1963 to 2009. They comply with the Financial Reporting Standard for Smaller Entities (effective April 2008) of the Accounting Standards Board, as promulgated by . The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Computer Equipment	33% Straight Line
Fixtures, fittings and website	20% Straight Line

**Taxation**

Current tax recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.