

EASYSMEWEBSITE LTD
ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 21 FEBRUARY 2026

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PRINCIPAL 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.

Basis of Preparation

The Financial statements are prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Accounting Standards Board as promulgated by the Association of Chartered Certified Accountants and the Companies Acts, 2014.

Turnover

Turnover represents the invoiced amount of goods sold and excludes VAT.

Tangible Fixed Assets and Depreciation

Tangible assets are stated at cost or valuation, less accumulated depreciation. The charge for depreciation is calculated to write down cost or valuation of tangible fixed assets to their estimated residual values by equal instalments over their expected useful lives, which are as follows:

Fixtures and fittings	12.50%
Motor Vehicles	12.50%

Foreign Currencies

The accounts are expressed in Euro.

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. Deferred taxation is calculated on the difference between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is used where appropriate.

Pensions

The company did not make any pension contributions for the period in respect of its employees.

Directors and other information

Business Address 60 Drumnigh Wood
Portmarnock
Co Dublin

Directors Emma Costello

Secretary Cathy Costello

Registered office 60 Drumnigh Wood
Portmarnock
Co Dublin

Accountants Cathy Costello & Co
60 Drumnigh Wood
Portmarnock
Co Dublin

Bankers Bank of Ireland
Malahide
Co Dublin

CRO Number 676224

REPORT OF THE DIRECTORS

The directors present their annual report and unaudited financial statements for the year ended 21 February 2026

PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The main activities of the company is to provide websites to small SME's . There was activity for this year.

RESULTS AND DIVIDENDS

The results for the financial year and the appropriation thereof are set out in the Profit and Loss account. No dividend is to be paid for the year.

PRINCIPAL RISKS AND UNCERTAINTIES

The company's main risks and uncertainties are the continued recession in Ireland and the effect on company sending. The directors are confident that there is sufficient business for the company for the coming year.

EVENTS AFTER THE BALANCE SHEET DATE

There have been no significant events affecting the company since the year-end.

DIRECTORS

The directors of the company during the year were:
Emma Costello

The directors are not required to retire from the board, by rotation in accordance with the company's Articles of Association.

RESERCH AND DEVELOPMENT

There was no research and development carried out during the year.

ACCOUNTING RECORDS

The directors acknowledge their responsibility under Section 281 - 285 of the Companies Act. 2014, to keep proper books of account for the company. They have implemented the necessary policies and procedures for recording transactions and arranged for the necessary expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at Unit 9 Finglas Business Centre Jamestown Road, Dublin 11.

POLITICAL DONATIONS

The company did not make any political donations during the year.

On behalf of the board

Emma Costello
Director

Date : 8 April 2026

ABRIDGED BALANCE SHEET
AS AT 21 FEBRUARY 2026

	<u>2026</u>
	€
FIXED ASSETS	
Tangible Assets	<u>0</u>
CURRENT ASSETS	
Debtors / Stock	0
Cash at bank and in hand	<u>236</u>
	236
CREDITORS (amounts falling due within one year)	<u>26,667</u>
NET CURRENT LIABILITIES	<u>(26,431)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	(26,431)
CREDITORS (amounts falling due after more than one year)	0
DEFICIENCY OF ASSETS	<u><u>(26,431)</u></u>
CAPITAL AND RESERVES	
Called up share capital	99
Profit and loss account	(26,530)
TOTAL EQUITY SHAREHOLDERS FUNDS	<u><u>(26,431)</u></u>

We, as directors of EasySMEWebsite Limited state that :

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

On behalf of the board

Emma Costello
Director

08/04/2026

EASYSMEWEBSITE LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 21 FEBRUARY 2026

1. CREDITORS (amounts falling due within one year)	<u>2026</u>
	€
Creditors	-
Directors Loan Acc	16,684
Accruals	1,500
Taxes	8,483
	<u>26,667</u>