

Company Number: 676713

**CREATE COACHING LIMITED
REPORTS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31 DECEMBER 2025**

Create Coaching Limited

Table of Contents

	Page
Directors and other information	1
Statement of directors' responsibilities and Declaration on unaudited financial statements	2
Balance Sheet as at 31 December 2025	3
Notes to the accounts	4 – 6

Create Coaching Limited

Company Information

Director Anne-Marie Macken

Secretary Ciarán Macken

Bankers AIB

Registered Office 43 the Paddock
Blackhorse Ave
Dublin 7

Company Number 676713

Create Coaching Limited

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period 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 these 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 that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with Part 6 of the Companies Acts 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

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

(a) 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.

(b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the 12 months ending 31 December 2025.

On behalf of the Board

Director: Anne-Marie Macken



Date: April 1st 2026

Secretary: Ciarán Macken



Date: April 1st 2026

Create Coaching Limited

Balance sheet as at 31 December 2025

	Notes	2025 €	2024 €
FIXED ASSETS			
Tangible assets	2	<u>670</u>	<u>1,222</u>
CURRENT ASSETS			
Debtors		1,140	1,230
Prepayments		147	147
Cash at bank		<u>511</u>	<u>75</u>
		1,798	1,452
CREDITORS: amounts falling due within one year	3	<u>(43)</u>	<u>(2)</u>
NET CURRENT ASSETS		<u>1,755</u>	<u>1,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,425	2,672
CREDITORS: amounts falling due after one year	4	<u>(16,745)</u>	<u>(18,217)</u>
TOTAL NET ASSETS		<u>(14,320)</u>	<u>(15,545)</u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		<u>(14,420)</u>	<u>(15,645)</u>
SHAREHOLDERS' FUNDS		<u>(14,320)</u>	<u>(15,545)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We, as Director and Secretary of Create Coaching Ltd, state that:

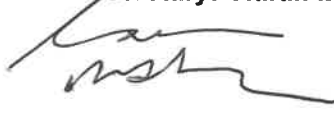
- the company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is entitled to exemption from audit under Section 358 of the Companies Act 2014 and is availing itself of that exemption on the grounds that the conditions specified in that section are satisfied,
- the shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2),
- we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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,
- the company has relied on the exemption contained in Section 352 of the Companies Act 2014 and the financial statements have been properly prepared in accordance with Section 353.

On behalf of the Board

Director: Anne-Marie Macken



Secretary: Ciarán Macken



Date: April 1st 2026

Create Coaching Limited

Notes to the Financial Statements prepared under the micro-entities regime

For the 12 months ended 31 December 2025

1. 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 have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

The financial statements have been presented in Euro (€) which is also the functional currency.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at 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.

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Government grants

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Capital grants are treated as deferred credits and are amortised to income on the same basis as the related assets are depreciated. Revenue grants are credited to the Trading, Profit and Loss Account when received.

Create Coaching Limited

Notes to the Financial Statements prepared under the micro-entities regime

For the 12 months ended 31 December 2025

2. Tangible assets

	Motor Vehicles €	Office equipment €	Fixtures & Fittings €	Total €
Cost				
At 31 December 2024	--	2,058	--	2,058
Disposals	-	(250)	-	(250)
At 31 December 2025	--	1,808	--	1,808
Depreciation				
At 31 December 2024	-	836	-	836
Elimination on disposal	--	(185)	--	(185)
Charge for the year	--	487	--	487
At 31 December 2025	-	1,138	--	1,138
Net book values				
At 31 December 2024	--	1,222	--	1,222
At 31 December 2025	--	670	--	670

3. Creditors: amounts falling due within one year

	2025 €	2024 €
Trade creditors and accruals	19	17
Directors' loans	-	-
PAYE	<u>24</u>	<u>(15)</u>
	<u>43</u>	<u>2</u>

4. Creditors: amounts falling due after one year

	2025 €	2024 €
Director's loans	<u>16,745</u>	<u>18,217</u>

5. Share capital

	2025	2024
Allotted, called up and fully paid equity		

Ordinary shares at €1.00 each

100

100

Interests of directors and secretary

The directors, secretary and their families who held office at 31 December 2025 had no interests other than those shown below in the shares in the company:

Name of director

Interest at the beginning / end of the year

Anne-Marie Macken

100 ordinary shares / 100 ordinary shares