

Company Number: 774703

Out for the Count Limited
Unaudited Abridged Financial Statements
for the financial period from date of incorporation on 29 October 2024 to 31 December 2025

Out for the Count Limited

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Out for the Count Limited

Directors and Other Information

Directors

Ciara McDonnell (appointed 29 October 2024)
Mark Mulligan (appointed 29 October 2024)

Company secretary

Mark Mulligan (appointed 29 October 2024)

Registered number

774703

Registered office

Dawn Cottage
Lispatrick Upper
Old Head
Kinsale
Cork

Out for the Count Limited

Directors' Responsibilities Statement

for the financial period ended 31 December 2025

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare the financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

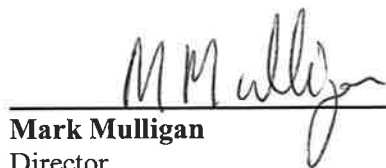
The Directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' report comply with 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.

Signed on behalf of the board



Ciara McDonnell
Director

Date: 30/01/2026



Mark Mulligan
Director

Date: 30/01/2026

Out for the Count Limited

Accountants' Report

to the Board of Directors on the unaudited financial statements of Out for the Count Limited for the financial period from date of incorporation on 29 October 2024 to 31 December 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the abridged financial statements of Out for the Count Limited for the financial period ended 31 December 2025 which comprise the Balance sheet, the Statement of changes in equity and the related notes to the financial statements, including a summary of significant accounting policies, from the company's accounting records and from information and explanations you have given to us.

The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Out for the Count Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the company's directors that we have done so and state those matters that we have agreed to state to the directors of Out for the Count Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Out for the Count Limited and its directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) "Compiling and reporting on financial statements not subject to audit" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" from the accounting records and information and explanations supplied to us by the directors and in compliance with the relevant ethical guidance.

You have approved the financial statements for the financial period ended 31 December 2025 and you have acknowledged on the Balance sheet as at 31 December 2025 your duty to ensure that Out for the Count Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Out for the Count Limited is exempt from the statutory audit requirement for the financial period ended 31 December 2025.

We have not been instructed to carry out an audit or review the financial statements of Out for the Count Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mark Mulligan FCCA

Date: 30/01/2026

Out for the Count Limited
Abridged Balance Sheet
as at 31 December 2025

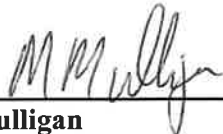
	Notes	2025 €
Current assets		
Cash at bank and in hand	5	<u>6,340</u> 6,340
Creditors: (Amounts falling due within one year)	6	<u>(7,150)</u>
Net current liabilities		<u>(810)</u>
Total assets less current liabilities		<u>(810)</u>
Capital and reserves		
Called up share capital		101
Profit and loss account		<u>(911)</u>
Shareholders' funds		<u>(810)</u>

We, as directors of Out for the Count Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period 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 financial statements were approved and authorised for issue by the board:


Ciara McDonnell
Director


Mark Mulligan
Director

Date: 30/01/2026

Date: 30/01/2026

The notes on pages 8 to 10 form part of these financial statements.

Out for the Count Limited
Statement of Changes in Equity
As at 31 December 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
Loss for the period		(911)	(911)
Shares issued during the period	101		101
As at 31 December 2025	<u>101</u>	<u>(911)</u>	<u>(810)</u>

The notes on pages 8 to 10 form part of these financial statements.

Out for the Count Limited

Notes to the Financial Statements

for the financial period ended 31 December 2025

1. General Information

Out for the Count Limited is a limited liability company in Ireland under the number 774703 with a registered office address of Dawn Cottage, Lispatrick Upper, Old Head, Kinsale, Cork. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. Summary of Significant 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.

2.1 Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS 102).

2.2 Basis of preparation

The financial statements have been prepared on the going concern basis and prepared in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the "Small Companies Regime" in accordance with section 280C of the Companies Act 2014.

2.3 Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

2.3 Turnover

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

2.4 Trade and other debtors

Trade and other debtors are initially recognised at fair value and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Out for the Count Limited

Notes to the Financial Statements

for the financial period ended 31 December 2025

2.6 Trade and other creditors

Trade and other creditors are initially recognised at fair value and are measured subsequently at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

3. Employees

Staff costs, including Directors' remuneration, were as follows:

	2025 €
Wages and salaries	14,300
	<u>14,300</u>

The average number of employees, including the Directors during the financial period was as follows:

	2025 €
Administration	1
	<u>1</u>

4. Directors' remuneration

	2025 €
Directors' remuneration	14,300
	<u>14,300</u>

Out for the Count Limited
Notes to the Financial Statements
for the financial period ended 31 December 2025

5. Taxation

	2025 €
Loss on ordinary activities before tax	(810)
Loss on ordinary activities multiplied by standard rate of Corporation Tax in Ireland of 12.5%	(101)
Unrelieved tax losses	(101)
Total tax charge for the period	-

6. Cash and cash equivalents

	2025 €
Cash at bank and in hand	6,340
	<u>6,340</u>

7. Creditors: Amounts falling due within one year

	2025 €
Taxation and social insurance	2,977
Wage control	4,173
	<u>7,150</u>

8. Capital commitments

The company had no material capital commitments at the financial period ended 31 December 2025.

9. Post-Balance Sheet events

There have been no significant events affecting the company since the financial period-end other than stated in the Directors Report.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30/01/2026.