

Outlook Accountants Limited

Reports and Unaudited Financial Statements for the

Period Ended 31st December 2025

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Outlook Accountants Limited

Statement of the Directors' Responsibilities and Declaration on Unaudited Financial Statements for the Period Ended 31st December 2025

General Responsibilities

The Directors are responsible for preparing the Director's Report and the financial statements in accordance with Irish Law and regulations.

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.

The Directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Company and to enable them ensure the financial statements comply with the Companies Acts, 2014 and all regulations to be construed as one with those Acts. They are also responsible for ensuring the Company otherwise complies with the provisions of this Act relating to financial statements insofar as they are applicable to the Company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and hence detect fraud and other irregularities.

In preparing these financial statements the directors are required to:

- : select suitable accounting policies and then apply them consistently;
- : make judgment 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 appropriate to presume that the company will continue in business

The Books and records are kept at the Company's registered office.

Directors' Declaration on the unaudited financial statements

In relation to the financial statements as set out on pages 3 - 4:

- a) The Directors approve these financial statements and confirm they are responsible for them, including the selection of appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments 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 period ending 31st December 2025

On Behalf of the Board:


Micheál Leydon
Director


Michelle Leydon
Director

26th January 2026

Outlook Accountants Limited

Abridged Balance Sheet

as at 31st December 2025

Note	Dec 2025	Dec 2024
	€	€
Fixed assets	545,071	530,567
Current Assets	257,979	241,684
Creditors: Amounts falling due within one year	188,422	175,092
Net Current (Liabilities) / Assets	69,557	66,592
Total Assets Less Current Liabilities	614,628	597,159
Creditors: Amounts falling due after more than one year	0	0
Net Assets	614,628	597,159
Capital and Reserves		
Called up Share Capital	100	100
Profit and Loss Account	614,528	597,059
	614,628	597,159

We, as Directors of Outlook Accountants Limited, 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 of the exemption on the grounds that the conditions specified in Section 358 of the 2014 Act are satisfied;
- c) The Shareholders of the Company have not served notice on the Company in accordance with Section 334(1) in accordance with section 334(2);
- d) We acknowledge the Company's obligations under the Companies Acts 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 or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- e) The Company has relied on the special exemption contained in Section 352 Companies Act, 2014 (as a micro company); has done so on the grounds that the Company is entitled to the benefit of that exemption as a small company and that abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act, 2014.

On Behalf of the Board:


Name: Michelle Leydon
Director


Name: Micheál Leydon
Director

Date: 26th January 2026

Date: 26th January 2026

Outlook Accountants Limited

Notes to the Abridged Unaudited Financial Statements

for the Period Ended 31st December 2025

1) Accounting policies

The principal accounting policies adopted by the company in preparing its financial statements are as follows:

1.1) Accounting convention

The financial statements are prepared on the going concern basis under the historical cost convention and comply with the financial standards of Accounting Standards Board and the Companies Act 2014.

The Financial Statements have been prepared on the going concern basis of accounting which assumes that the Company will continue in operation for the foreseeable future.

The Company has taken advantage of the exemption in frs1 from the requirement to produce a cashflow statement due to its status as a micro company.

1.2) Turnover

Turnover represents the invoiced value of services supplied and goods delivered during the accounting period exclusive of value added tax.

1.3) Tangible fixed assets and depreciation

Tangible assets are stated at costs less accumulated depreciation. Depreciation is calculated to write off the cost less the expected residual value of the assets over their expected useful lives as follows:

Office Equipment:	33.33% per annum straight line
Premises / Leasehold Improvements:	33.33% per annum straight line
Land & Buildings	0.00% per annum straight line

2) Director's Interests in the Company

Director	Issued Share Capital	
Mícheál Leydon		85
Michelle Leydon		15
		<hr/>
		100
		<hr/>

3) Share Capital

	2025	2024
Alloted, called up and fully paid equity	100	100

4) Transactions with Directors and other officers

Included in creditors are sums due to the directors of €39,599.14 (2024 - €2,814.60).