

**SHOOTING STARS SOCCER SCHOOL LIMITED**

**Abridged Financial Statements**

**for the financial period from 24 September 2024 (date of incorporation) to 31  
December 2025**

# SHOOTING STARS SOCCER SCHOOL LIMITED

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# **SHOOTING STARS SOCCER SCHOOL LIMITED**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial period from 24 September 2024 (date of incorporation) to 31 December 2025

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

Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). 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 period end date and of the profit or loss of the company for the financial period 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 financial statements and then apply them consistently;
- make judgements 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, 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**

**Eoghan O'Meara**  
Director

**Mary O'Meara**  
Director

**6 February 2026**

# **SHOOTING STARS SOCCER SCHOOL LIMITED ACCOUNTANTS REPORT**

**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of SHOOTING STARS SOCCER SCHOOL LIMITED for the financial period from 24 September 2024 (date of incorporation) to 31 December 2025**

In accordance with the engagement letter dated 8 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 24 September 2024 (date of incorporation) to 31 December 2025 as set out on pages 5 to 7 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practicing member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of SHOOTING STARS SOCCER SCHOOL LIMITED, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them 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 the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that SHOOTING STARS SOCCER SCHOOL LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of SHOOTING STARS SOCCER SCHOOL LIMITED. You consider that SHOOTING STARS SOCCER SCHOOL LIMITED is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of SHOOTING STARS SOCCER SCHOOL LIMITED. For this reason, we have not verified the adequacy, 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 abridged financial statements.

**JMC FINANCIAL SERVICES**  
2 Glen Easton Woods  
Leixlip  
Co. Kildare

**6 February 2026**

# SHOOTING STARS SOCCER SCHOOL LIMITED

## BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
<b>Fixed Assets</b>		
Tangible assets	5	476
<b>Current Assets</b>		
Debtors	6	1,925
Cash at bank and in hand		24,861
		26,786
<b>Creditors: amounts falling due within one year</b>	7	(19,386)
<b>Net Current Assets</b>		7,400
<b>Total Assets less Current Liabilities</b>		7,876
<b>Capital and Reserves</b>		
Called up share capital presented as equity		-
Retained earnings		7,876
<b>Shareholders' Funds</b>		7,876

We as Directors of SHOOTING STARS SOCCER SCHOOL 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 itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial period 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 specified exemption contained in section 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 section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 6 February 2026 and signed on its behalf by:**

**Eoghan O'Meara**  
Director

**Mary O'Meara**  
Director

# SHOOTING STARS SOCCER SCHOOL LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 September 2024 (date of incorporation) to 31 December 2025

### 1. Summary of Significant Accounting Policies

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

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

#### Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is 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 temporary 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 financial period, 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.

### 2. Period of financial statements

The financial statements are for the 15 month 8 days period from 24 September 2024 (date of incorporation) to 31 December 2025.

### 3. Operating profit

#### Operating profit is stated after charging:

Depreciation of tangible assets

Dec 25  
€

68

## SHOOTING STARS SOCCER SCHOOL LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 September 2024 (date of incorporation) to 31 December 2025

#### 4. Employees

The average monthly number of employees, including directors, during the financial period was 2, (Sep 24 - 2).

	<b>Dec 25 Number</b>
Directors	<u><u>2</u></u>

#### 5. Tangible assets

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 24 September 2024	-	-
Additions	544	544
	<u>544</u>	<u>544</u>
At 31 December 2025	544	544
	<u>544</u>	<u>544</u>
<b>Depreciation</b>		
At 24 September 2024	-	-
Charge for the financial period	68	68
	<u>68</u>	<u>68</u>
At 31 December 2025	68	68
	<u>68</u>	<u>68</u>
<b>Net book value</b>		
At 31 December 2025	<u><u>476</u></u>	<u><u>476</u></u>

#### 6. Debtors

	<b>Dec 25 €</b>
Trade debtors	<u><u>1,925</u></u>

#### 7. Creditors Amounts falling due within one year

	<b>Dec 25 €</b>
Taxation	13,203
Other loans	6,183
	<u><u>19,386</u></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.

#### 10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 February 2026.