

Company Registration No: 382203 (Republic of Ireland)

**AC PAUL ENTERPRISES LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# AC PAUL ENTERPRISES LIMITED

## CONTENTS

---

	Page
Statement of directors responsibilities and Declaration on unaudited financial statements	1
Balance sheet	2
Notes to the abridged financial statements	3 - 4

---

## AC PAUL ENTERPRISES LIMITED

### STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS 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 Accounting Standards Board and promulgated by the Association of Chartered Certified Accountants.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those 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.

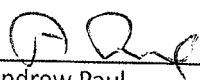
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


#### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 4:

- 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 ground that the company will continue in business.
- The directors confirm that they have made available to David Copeland & Associates all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 June 2025.

By order of the board

  
\_\_\_\_\_  
Andrew Paul  
Director

  
\_\_\_\_\_  
Claire Paul  
Director

Date: 16/4/2020

# AC PAUL ENTERPRISES LIMITED

## BALANCE SHEET


AS AT 30 JUNE 2025


	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>			718		861
<b>Current assets</b>					
Debtors and prepayments		20,125		14,220	
Cash at bank and in hand		45,534		17,138	
		<u>65,659</u>		<u>31,358</u>	
<b>Creditors: amounts falling due within one year.</b>	2	- 17,741		- 15,374	
<b>Net current assets/(liabilities)</b>			47,918		15,984
<b>Total assets less current liabilities</b>			<u>48,636</u>		<u>16,845</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			48,536		16,745
<b>Shareholders' funds</b>			<u>48,636</u>		<u>16,845</u>

We as directors of AC Paul Enterprises 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 specified in s.358 are satisfied.
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- (d) we acknowledge the company's obligations under the Companies Act 2014, to:
  - i. keep adequate accounting records;
  - ii. 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;
  - iii. to otherwise comply with the provisions of Companies Act 2014 relating to the Financial Statements so far as they are applicable to the company.
- (e) the company has relied on the specific exemption contained in s.352 Companies Act 2014: 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 s.353 Companies Act 2014.

Approved by the board and authorised for issue on:

  
\_\_\_\_\_  
Andrew Paul  
Director

16/2/2026  
  
\_\_\_\_\_  
Claire Paul  
Director

# AC PAUL ENTERPRISES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

---

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

### 2 Creditors: amounts falling due within one year

2025

2024

€

€

Directors current account: Andrew Paul

8,365

9,542

Other creditors

9,376

5,832

17,741

15,374

Included in other creditors are amounts relating to taxation as follows:

V.A.T. control account

2,195

4,598

PAYE/PRSI

1,320

957

Corporation Tax

4,711

- 823

8,226

4,732

### 3 Share capital

2025

2024

€

€

#### Authorised

1,000,000 Ordinary shares of €1 each

1,000,000

1,000,000

#### Allotted, called up and fully paid

100 Ordinary shares of €1 each

100

100

# AC PAUL ENTERPRISES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

---

### 4 Directors' interests

The directors beneficial interests in the shares of the company were as stated below:

	Ordinary shares of €1 each	
	30/06/2025	01/07/2024
Andrew Paul	99	99
Claire Paul	1	1

### 5 Control

Andrew Paul is considered to be the ultimate controlling party as he holds 99% of the issued shares.

### 6 Approval of financial statements

The directors approved the financial statements on 16/2/2026