

CHAROLL LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 DECEMBER 2025

REGISTERED COMPANY NO 750672

CHAROLL LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

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CHAROLL LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

		31 December 2025	31 December 2024
	Notes	€	€
Current assets			
Debtors		<u>100</u>	<u>100</u>
		100	100
Net current assets		<u>100</u>	<u>100</u>
Total assets less current liabilities		100	100
Capital and Reserves			
Called up share capital presented as equity		<u>100</u>	<u>100</u>
Shareholders' funds		100	100

CHAROLL LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED) AS AT 31 DECEMBER 2025

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".

As Director of Charoll 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) I 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 year 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 30 March 2026:



Enda McLoughlin
Director

The notes on pages 4 to 5 form part of these financial statements.

CHAROLL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

Charoll Limited is a private company limited by its share capital. The Company has a registered address of 14 Marlton Springs, Wicklow Town, Co. Wicklow and is incorporated in the Republic of Ireland. The Company's financial statements have been prepared over a 12-month period end 31 December each year. The principal activity of the company is that of golf professional services.

2. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company are as follows:

Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The company did not trade in the current financial year but plans on commencing services during the next financial period. 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Debtors

Short term debtors are measured at transaction price, less any impairment.

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.

CHAROLL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

2. ACCOUNTING POLICIES (CONTINUED)

Creditors

Short term creditors are measured at the transaction price.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses.

4. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 30 March 2026.