

Company registration number: **748513**

Card Academy Limited
Unaudited Abridged Financial Statements
For the year ended 31 December 2025.

Card Academy Limited

Balance Sheet

31 December 2025

	Note	2025 €	2024 €
Current Assets			
Stock	4	264,665	160000
Receivables	5	12,255	
Cash & Cash Equivalents		3,100	
Net Current Assets		280,020	160,000
Current Liabilities			
Payables amount falling due within one year	6	9850	
Net Current Liabilities		9850	
Total Assets less current liabilities		270,170	160,000
Capital and Reserves			
Called up share capital presented as equity		210,000	60,000
Capital Contributions			100,000
Retained earnings		60,170	
Shareholder Funds		270,170	160,000

I, As director of Card Academy Limited state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- No notice under subsection (10) of section 334 has, in accordance with (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

I, As director of Card Academy Limited state that we have relied on the specified exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of the exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

These financial statements were approved by the board of directors and authorized for issue on the 08 March 2025, and are signed on behalf of the board by:



Charles Mullane

Director

Company registration number: 748513

Card Academy Limited

Notes to the Financial Statements

31 December 2025

1 General Information

Card Academy Limited is a private company limited by shares and is registered in the republic off Ireland. The company registration number is 748513 and the address of the registered office is 77 Camden Street Lower, Dublin 2, D02 XE80 Ireland.

2 Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting Policies

BASIS OF PREPERATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in Euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have transferred to the buyer, usually on dispatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4 Stock

	2025	2024
	€	€
Finished goods and goods for resale	264,665	160,000

5 Receivables

	2025 €	2024 €
Debtors	<u>12,255</u>	

6 Payables amount falling due within one year

	2025 €	2024 €
Taxation	<u>9850</u>	