

Company Number: 568781

**Easter Rising Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Easter Rising Limited

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## **Easter Rising Limited**

# **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's 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 director to prepare financial statements for each financial year. Under that law, the director 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 director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

# Easter Rising Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	139	16
Cash at bank and in hand		20	1,598
		<u>159</u>	<u>1,614</u>
<b>Creditors: amounts falling due within one year</b>	5	<b>(61,539)</b>	(66,080)
<b>Net Current Liabilities</b>		<b>(61,380)</b>	(64,466)
<b>Total Assets less Current Liabilities</b>		<b>(61,380)</b>	(64,466)
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1	1
Retained earnings	6	(61,381)	(64,467)
<b>Shareholders' Deficit</b>	7	<b>(61,380)</b>	(64,466)

We as Director's of Easter Rising 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 year and of its profit or loss for such a financial 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 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 15 January 2026 and signed on its behalf by:**

**Aidan Whelan**  
Director

# Easter Rising Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 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 year, 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.

#### **Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### **Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year 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 year, 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.

#### **Ordinary share capital**

The ordinary share capital of the company is presented as equity.

### 2. Employees

The average monthly number of employees, including director, during the financial year was 0.00|0, (2024 - 0).

## Easter Rising Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>3. Tax on profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>          </u>	<u>          </u>
No charge to tax arises due to tax losses incurred.		
<b>4. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Taxation	138	15
Prepayments	1	1
	<u>          </u>	<u>          </u>
	<b>139</b>	<b>16</b>
	<u>          </u>	<u>          </u>
<b>5. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	16,413	21,400
Director's current account (Note 9)	44,806	44,360
Accruals	320	320
	<u>          </u>	<u>          </u>
	<b>61,539</b>	<b>66,080</b>
	<u>          </u>	<u>          </u>
<b>6. Profit and loss account</b>		
	<b>2025</b>	<b>2024</b>
	€	€
At 1 January 2025	(64,467)	(62,248)
Profit/(loss) for the financial year	3,086	(2,219)
	<u>          </u>	<u>          </u>
At 31 December 2025	<b>(61,381)</b>	<b>(64,467)</b>
	<u>          </u>	<u>          </u>
<b>7. Reconciliation of movements in shareholders' funds</b>	<b>2025</b>	<b>2024</b>
	€	€
Profit/(loss) for the financial year	3,086	(2,219)
Opening shareholders' funds	(64,466)	(62,247)
	<u>          </u>	<u>          </u>
Closing shareholders' funds	<b>(61,380)</b>	<b>(64,466)</b>
	<u>          </u>	<u>          </u>
<b>8. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
<b>9. Director's transactions</b>		
The following amounts are repayable to the director:		
	<b>2025</b>	<b>2024</b>
	€	€
Aidan Whelan	44,806	44,360
	<u>          </u>	<u>          </u>
<b>10. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		

**Easter Rising Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 15 January 2026.