

Accepted Community Limited
Unaudited Abridged Financial Statements
For the period 23 July 2024 to period ended 31 December 2025

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Accepted Community Limited

Directors' Responsibilities Statement

For the financial period ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 the financial year end date and of the profit and loss of the Company for the financial year 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 a 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 records the transactions of the company, enable at any time the assets, liabilities, financial position and profit and 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 and enable the financial statements to be readily and properly audited. 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

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Flex Accounting Limited, Chartered Accountants, 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 the transactions of the Company for the period ended 31 December 2025.

Signed on behalf of the board

C Murphy-Hurrell

Caitlin Murphy-Hurrell
Director

Date: 19/01/2026

Kapple

Kaelyn Apple
Director

Date: 19/01/2026

Accepted Community Limited
Statement of Financial Position
 For the financial period ended 31 December 2025

	Notes	2025 €
Current Assets		
Debtors	8	100
Bank and Cash		11,114
		<u>11,214</u>
Current Liabilities		
Creditors	9	<u>6,710</u>
		<u>6,710</u>
Net Assets		
		<u>4,503</u>
Equity and Reserves		
Share Capital	11	100
Retained Earnings		0
Profit and Loss Account		<u>4,403</u>
		<u>4,503</u>

We, as directors of Accepted Community Limited, state that:

- (a) The financial statements have been prepared in accordance with the small companies regime.
- (b) The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) The Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) The members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

The financial statements were approved and authorised for issue by the board:

C Murphy-Hurrell

Caitlin Murphy-Hurrell
 Director

Date: 19/01/2026

K Apple

Kaelyn Apple
 Director

Date: 19/01/2026

Accepted Community Limited
Statement of Changes in Equity
For the financial period ended 31 December 2025

	Share Capital €	Retained Earnings €	Total €
Profit/(Loss) for the Financial Period	100	4,403	4,503
At 31 December 2025	<u>100</u>	<u>4,404</u>	<u>4,504</u>

Accepted Community Limited

Notes to the Financial Statements

For the financial period ended 31 December 2025

1. GENERAL INFORMATION

Accepted Community Limited is a company limited by shares (Registered under Part 2 of the Companies Act 2014) incorporated in the Republic of Ireland (CRO Number: 747227). The registered office of the company is 8 VARTRY WAY, CAUSEWAY MEADOWS, ROUNDWOOD, WICKLOW, A98 Y9N7, Ireland which is also the principal place of business of the company. The principal activity of the company is provision of social media and networking services.. The financial statements are presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of Compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical costs is generally based on fair value of the consideration given in the exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A issued by 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 and Section 1A of FRS 102.

Cash Flow Statement

The company has availed of the exemption in FRS 102 Section 1A 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.

Financial Period

The financial statements have been prepared for the financial period from 23rd July 2024 to 31st December 2025.

Accepted Community Limited

Notes to the Financial Statements

For the financial period ended 31 December 2025

Taxation and deferred taxation

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

3. GOING CONCERN

The Directors have prepared budgets and forecasts for a period of at least twelve months from the date of approval of the financial statements which demonstrate the Company will be in a position to meet its liabilities as they fall due. On this basis the Directors consider it appropriate to prepare the financial statements on a going concern basis.

4. TURNOVER

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of social media and networking services.

5. ADMINISTRATION EXPENSES

Administrative expenses are recognised on an accruals basis and measured at the fair value of the consideration paid.

6. EMPLOYEES

The average monthly number of employees, including directors, during the period was:

	2025
Directors	2

7. DIRECTORS' REMUNERATION AND TRANSACTIONS

	2025
	€
Remuneration	38,493

Accepted Community Limited
Notes to the Financial Statements
 For the financial period ended 31 December 2025

8. DEBTORS

	2025
	€
Other Debtors	100
	<u>100</u>

9. CREDITORS

	2025
	€
Taxation	6,676
Other Creditors	35
	<u>6,710</u>

10. TAXATION

	2025
	€
Creditors:	
VAT	3,750
PAYE/PRSI	2,282
Corporation Tax	644
	<u>6,676</u>

11. SHARE CAPITAL

	2025
	€
Allotted, called up and unpaid	
Ordinary Shares @ €1	100

12. Related Party Transactions and Controlling Party

Ultimate controlling party

Caitlin Murphy Hurrell holds 60% of the ordinary share capital and is the ultimate controlling party.

Key management personnel compensation

The directors' remuneration disclosed in note 6 represent the total compensation paid to key management personnel.

13. Capital Commitments

The company had no material capital commitments as at 31 December 2025.

14. Post Balance Sheet Events

There have been no significant events affecting the Company since the balance sheet date.

15. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on
