

**Angela Gallagher & Associates Limited**

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Abridged financial statements

For the year ended 31 December 2025

**Report and financial statements for the year ended 31 December 2025**

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**Report and financial statements for the year ended 31 December 2025**

**Directors' Responsibilities Statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro company's regime and FRS105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Report and financial statements for the year ended 31 December 2025

Balance sheet as at 31 December 2024 (abridged)

|  | Notes | 2025          | 2024          |
|--|-------|---------------|---------------|
| <u>Assets employed</u>                             |       | €             | €             |
| Tangible fixed assets                              |       | <u>0</u>      | <u>344</u>    |
| Current assets                                     |       |               |               |
| Debtors  | 3     | 2,986         | 3,446         |
| Bank   |       | <u>6,343</u>  | <u>6,965</u>  |
|  |       | <u>9,329</u>  | <u>10,411</u> |
| Creditors (amounts falling due<br>within one year) | 4     | <u>-8,376</u> | <u>-8,841</u> |
| Net current assets                                 |       | <u>953</u>    | <u>1,570</u>  |
| Total assets less current liabilities              |       | <u>953</u>    | <u>1,914</u>  |
| Financed by:                                       |       |               |               |
| Capital and reserves                               |       |               |               |
| Called up share capital                            | 5     | 2             | 2             |
| Profit and loss account                            |       | <u>951</u>    | <u>1,912</u>  |
| Equity shareholders' funds                         |       | <u>953</u>    | <u>1,914</u>  |

We, as Directors of Angela Gallagher & Associates Limited, state that:

1. The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
2. The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
3. The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
4. 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 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,
5. The company has relied on the specified 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.

On behalf of the Board

Signature:

ANGELA GALLAGHER

Director

Date 16 February 2026



Signature

KIERAN CONDON

Director



Report and financial statements for the year ended 31 December 2025

Statement of Changes in Equity

|                           | Called up<br>Share<br>Capital<br>€ | Profit<br>and Loss<br>Account<br>€ | Total<br>€ |
|---------------------------|------------------------------------|------------------------------------|------------|
| 01 January 2025           | 2                                  | 1,912                              | 1,914      |
| Movements during the year | 0                                  | -961                               | -961       |
| 31 December 2025          | <u>2</u>                           | <u>951</u>                         | <u>953</u> |



**Report and financial statements for the year ended 31 December 2025**

**4. Creditors: (amounts falling due within one year)**

|                            | 2025         | 2024         |
|----------------------------|--------------|--------------|
|                            | €            | €            |
| Other creditors & accruals | 7,561        | 8,021        |
| Paye/prsi                  | 57           | 51           |
| Value-added tax            | <u>758</u>   | <u>769</u>   |
|                            | <u>8,376</u> | <u>8,841</u> |

**5. Approval of financial statements**

The financial statements were approved on 16 February 2026.