

Chrissel Tops Holding Company Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Chrissel Tops Holding Company Limited

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Chrissel Tops Holding Company Limited**BALANCE SHEET**

as at 30 June 2025

	2025	2024
	€	€
Called up share capital not paid	100	100
Fixed Assets	38,371	38,371
Creditors: amounts falling due within one year	(1,876)	(1,064)
Net Current Liabilities	(1,776)	(964)
Total Assets less Current Liabilities	36,595	37,407
Accruals and deferred income	(812)	(812)
Net Assets	35,783	36,595
Capital and Reserves	35,783	36,595

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".

I as Director of Chrissel Tops Holding Company 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 359 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 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 (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 24/2/2026 | 06:29 GMT :

Christine King

Christine King
Director

Chrissel Tops Holding Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Chrissel Tops Holding Company Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 700048. The registered office of the company is Unit 6, Ballinteer Business Centre, Ballinteer Avenue, Dublin 16, Ireland which is also the principal place of business of the company. The financial statements have been 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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 year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Currency

Functional currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Loss brought forward	(1,624)	(812)
Loss for the financial year	(812)	(812)
Loss carried forward	(2,436)	(1,624)

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4. Going concern

The director believes that the company has sufficient resources to continue in operational existence for the foreseeable future and that it is therefore appropriate to continue to prepare the Financial Statements in a going concern basis.

5. Post-Balance Sheet Events

On 29th of November 2024, the Company, transferred its 81 Ordinary Shares of €1.00 each held in iAge Tech Limited to Christine King, at market value. On the same date, iAge Tech Limited issued 1 "A" Ordinary Share to the Company at market value.

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24/2/2026 | 06:29 GMT.