

Company Number: 649994

**Activity Book Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

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## Activity Book Limited BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	6	43,779	109,451
<b>Current Assets</b>			
Debtors	7	9,018	5,057
Cash and cash equivalents		21,562	44,405
		30,580	49,462
<b>Creditors: amounts falling due within one year</b>	8	(323,672)	(323,600)
<b>Net Current Liabilities</b>		(293,092)	(274,138)
<b>Total Assets less Current Liabilities</b>		(249,313)	(164,687)
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1,000	1,000
Retained earnings		(250,313)	(165,687)
<b>Shareholders' Deficit</b>		(249,313)	(164,687)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Activity Book 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 8 January 2026 and signed on its behalf by:

Jeremy Jacob Philip Same  
Director

Conor McCarthy  
Director

## Activity Book Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Activity Book Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 649994. The registered office of the company is. The principal activity of the company is an online market place for activities. 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared 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 cost is generally based on the fair value of the consideration given in 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Intangible assets

##### Intangible Asset

Intangible Asset are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 5 years.

##### 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 and deferred 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.

continued

## Activity Book Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Share capital of the company

##### Ordinary share capital

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

##### Preference share capital

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

#### 3. Going concern

The financial statements have been prepared on a going concern basis. The directors believes this is appropriate as the company continues to enjoy the support of its shareholders.

#### 4. Operating loss

	2025	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Amortisation of intangible assets	65,672	65,672
Loss on foreign currencies	44	1,237
	<u>65,716</u>	<u>66,909</u>

#### 5. Employees

The were no employees during the period other than the directors.

#### 6. Intangible assets

	Intangible Asset	Total
	€	€
<b>Cost</b>		
At 1 July 2024	328,358	328,358
At 30 June 2025	328,358	328,358
<b>Provision for diminution in value</b>		
At 1 July 2024	218,907	218,907
Charge for financial year	65,672	65,672
At 30 June 2025	284,579	284,579
<b>Net book value</b>		
At 30 June 2025	<u>43,779</u>	<u>43,779</u>
At 30 June 2024	<u>109,451</u>	<u>109,451</u>

continued

**Activity Book Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

<b>7. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	7,879	4,023
Taxation	526	421
Prepayments	613	613
	<u>9,018</u>	<u>5,057</u>
<b>8. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	242	170
Amounts owed to group undertakings	1,355	1,355
Directors' current accounts (Note 11)	317,373	317,373
Accruals	4,702	4,702
	<u>323,672</u>	<u>323,600</u>
<b>9. Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
At 1 July 2024		
Loss for the financial year	(165,687)	(112,791)
	<u>(84,626)</u>	<u>(52,896)</u>
At 30 June 2025	<u>(250,313)</u>	<u>(165,687)</u>
<b>10. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>11. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	2,523	2,520
	<u>2,523</u>	<u>2,520</u>

The following amounts are repayable to the director Jeremy Jacob Philip Same: €317,373. (2024: €317,373.)

**12. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 8 January 2026.