

**Financial Statements for the Year Ended 31 March 2025**

**for**

**ACS Claims Limited**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	3

**ACS Claims Limited (Registered number: 632338)**

**Company Information**  
**for the Year Ended 31 March 2025**

**DIRECTOR:** M Crawford

**SECRETARY:** Mrs G Crawford

**REGISTERED OFFICE:** 13 An Bonnan Bui Way  
Blacklion  
Co. Cavan  
F91X 4K7

**REGISTERED NUMBER:** 632338 (Ireland)

**ACCOUNTANTS:** Dundas Gallagher  
Chartered Accountants and Statutory Auditors  
Thistlebank House  
2 Old Henry Street  
Enniskillen  
Co. Fermanagh  
BT74 7JX

**ACS Claims Limited (Registered number: 632338)**

**Balance Sheet**  
**31 March 2025**

	31.3.25		31.3.24	
	€	€	€	€
<b>FIXED ASSETS</b>		109		377
<b>CURRENT ASSETS</b>	287,104		181,330	
<b>CREDITORS</b>				
Amounts falling due within one year	<u>(281,828)</u>		<u>(179,418)</u>	
<b>NET CURRENT ASSETS</b>		<u>5,276</u>		<u>1,912</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,385</u>		<u>2,289</u>
<b>CAPITAL AND RESERVES</b>		<u>5,385</u>		<u>2,289</u>

I, as director of ACS Claims Limited, state that –

- (a) the company is availing itself of the audit 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, as appropriate, 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) of the Companies Act 2014;
- (d) I acknowledge the company's obligations under 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.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

These accounts have been prepared in accordance with the micro-entities regime.

The financial statements were approved by the director and authorised for issue on 12 June 2025 and were signed by:

M Crawford - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. STATUTORY INFORMATION**

ACS Claims Limited is a private company, limited by shares, registered in Ireland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Euro (€).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements are prepared on a going concern basis and in accordance with the historical cost convention. The financial statements have been prepared in accordance with Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro entities Regime" issued by the Financial Reporting Council (FRC).

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Taxation**

Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into euro at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**3. AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the year was 1 (2024 - 1).

**4. DIVIDENDS**

	31.3.25	31.3.24
	€	€
Ordinary shares of €1 each		
Final	170,000	97,000

**5. APPROPRIATION OF PROFIT AND LOSS ACCOUNT**

	€
At 1 April 2024	2,189
Profit for the year	173,096
Dividends	(170,000)
At 31 March 2025	<b>5,285</b>