

**CHAPMAN COLE ADVISORY LIMITED**

**Abridged Financial Statements**

**for the year ended**

**30 September 2025**

**(As modified by Sections 352 and 353 of  
the Companies Act 2014)**

**Company Registration Number: 503632**

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# CHAPMAN COLE ADVISORY LIMITED

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## ABRIDGED FINANCIAL STATEMENTS

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## **CHAPMAN COLE ADVISORY LIMITED**

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### **DIRECTORS AND OTHER INFORMATION**

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#### **DIRECTOR**

Martin Cole

#### **SECRETARY AND REGISTERED OFFICE**

Rose Cole  
28-32 Upper Pembroke Street  
Dublin 2

#### **BANKERS**

Bank of Ireland  
St. Stephen's Green  
Dublin 2

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## CHAPMAN COLE ADVISORY LIMITED

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### STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON THE UNAUDITED FINANCIAL STATEMENTS

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The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year. 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 at the period end date and of the profit or loss of the company for the period and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 the 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 record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss to be determined with reasonable accuracy, and enable them to ensure that the financial statements comply with the Companies Act 2014. 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.*

In relation to the financial statements as set out on pages 4 to 7:

- (a) The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- (b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect the transactions of the company for the year ended 30 September 2025.

**On behalf of the Board**

**Martin Cole**



**23 February 2026**

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# CHAPMAN COLE ADVISORY LIMITED

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## BALANCE SHEET

	Notes	30 September 2025 €	30 September 2024 €
<b>FIXED ASSETS</b>		<u>397,447</u>	<u>402,511</u>
<b>CURRENT ASSETS</b>			
Debtors	3	274,396	318,960
Cash at bank		<u>132,174</u>	<u>96,314</u>
		<u>406,570</u>	<u>415,274</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	< <u>20,995</u> >	< <u>26,389</u> >
<b>NET CURRENT ASSETS</b>		<u>385,575</u>	<u>388,885</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>783,022</u>	<u>791,396</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital presented as equity	5	10	10
Profit and loss account		<u>783,012</u>	<u>791,386</u>
<b>SHAREHOLDERS' DEFICIT</b>		<u>791,396</u>	<u>791,396</u>

I, as director of Chapman Cole Advisory Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied;
- the shareholders of the company have not served notice on the company under s.334(1) in accordance with s.334(2);
- I acknowledge the company's obligations under the Companies Acts 2014 to keep proper books of account, to prepare accounts which give a true and fair view of the state of affairs of the company at the end of its financial year and of its profit/loss for the year and to otherwise comply with the provisions of Companies Act 2014 relating to accounts so far as they are applicable to the company.
- I hereby certify that we have relied on the specific exemptions contained in s.352 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a small company, and the abridged financial statements have been properly prepared in accordance with s.353 of the Companies Act 2014.

**On behalf of the Board**

*Martin Cole*

**Martin Cole**

**23 February 2026**

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# CHAPMAN COLE ADVISORY LIMITED

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## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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### 1. ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:

#### **Basis of Financial Statements**

The financial statements have been prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Financial Reporting Council promulgated in Ireland by the Institute of Chartered Accountants in Ireland.

#### **Turnover**

Turnover represents the net invoice value, excluding value added tax and trade discounts, of services supplied during the year.

#### **Taxation**

The charge for tax is based on the results for the year. Provision is made for deferred taxation using the liability method to recognise timing differences between profits stated in the financial statements and profits computed for tax purposes.

Timing differences are differences between profits as computed for taxation purposes and profits as stated in the financial statements which arise because certain items of income and expenditure in the financial statements are dealt with in different periods for taxation purposes.

#### **Reporting currency**

The financial statements are denominated in Euro (€).

#### **Cash Flow Statement**

The company has availed of an exemption available under FRS 1 “Cashflow Statements” as the company qualifies as a small company. Therefore, a cashflow statement has not been prepared.

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## CHAPMAN COLE ADVISORY LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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<b>1. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts falling due within one year	<u>274,396</u>	<u>318,960</u>
	<u>274,396</u>	<u>318,960</u>

<b>2. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Other creditors	<u>20,995</u>	<u>26,389</u>
	<u>20,995</u>	<u>26,389</u>

Included in other creditors are amounts relating to taxes as follows:

Value added tax	4,483	11,058
Corporation Tax	(4,128)	7,790
Paye/Prsi	<u>3,953</u>	<u>11,499</u>
	<u>4,308</u>	<u>30,347</u>

<b>3. CALLED UP SHARE CAPITAL</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
100,000,000 Ordinary share of €0.01 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>		
1,000 Ordinary share of €0.01 each	<u>10</u>	<u>10</u>

#### 4. INTERESTS OF DIRECTORS AND SECRETARY

The beneficial interests of the director and secretary in the ordinary share capital of the company at the beginning and end of the year were as follows:

	<b>Ordinary shares of €0.01 each</b>	
	<b>2025</b>	<b>2024</b>
Martin Cole	10	10
Rose Cole	-	-

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## CHAPMAN COLE ADVISORY LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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5. STAFF COSTS	2025 €	2024 €
Wages and salaries	<u>78,989</u>	<u>97,352</u>

The average number of employees (including the directors) during the year was 2 (2023:3).

Directors' emoluments in respect of qualifying services	<u>73,000</u>	<u>93,000</u>
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#### 6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 23 February 2026.