

**MANCHIP GOLF LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST DECEMBER 2025**

**MANCHIP GOLF LIMITED**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**CONTENTS**

**PAGE**

**Directors Report**

**1 - 2**

**Balance Sheet**

**3 - 4**

**Notes to the financial statements**

**5 - 7**

## **MANCHIP GOLF LIMITED**

### **STATEMENT OF DIRECTORS RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2025**

##### **General responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that 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 financial year end date and of the profit or loss of the company the financial year and otherwise with the Companies Act 2014. In preparing these 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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**

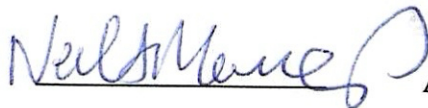
In relation to the financial statements as set out on pages 2 to 7 :

1. 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 on the grounds that the company will continue in business.
2. The directors confirm that they have made available all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

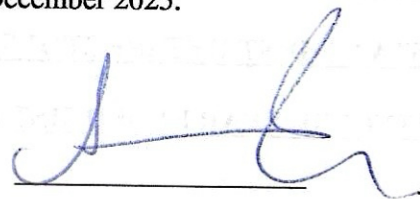
3. The directors' confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

**On behalf of the Board**

Neil Manchip



Aideen French



**Date: 28th January 2026**

## **MANCHIP GOLF LIMITED**

### **STATEMENT OF DIRECTORS RESPONSIBILITIES**

#### **FOR THE YEAR ENDED 31ST DECEMBER 2025**

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##### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 2 to 7 :

1. 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 on the grounds that the company will continue in business.
2. The directors confirm that they have made available all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

**MANCHIP GOLF LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**1. ACCOUNTING POLICIES**

**1.1. Basis of accounting**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cash flow statement because it is a small company.

**1.2. Turnover**

Turnover represents amounts receivable for goods & services provided net of Value Added Tax to third parties.

**1.3. Deferred taxation**

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at the balance sheet date that result in an obligation to pay more tax or a right to pay less tax in the future.

Timing differences are differences between profit as computed for taxation purposes and profit 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.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of available evidence, it can be regarded as more than likely that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws enacted at the balance sheet date. Deferred tax is measured on a non-discounted basis.

**MANCHIP GOLF LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

**1.4. Foreign currencies**

The accounts are expressed in Euro (€).

Monetary assets and liabilities denominated in foreign currencies are translated to Euro at the exchange rates prevailing at the balance sheet date.

Revenues, costs and non-monetary assets are translated at the exchange rates ruling at the dates of the transactions. The resulting profits or losses are dealt with in the Profit and Loss Account.

**1.5. Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in not more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2. EMPLOYEES**

**Number of employees**

The average monthly numbers of employees (including directors) during the year were:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Director	<u>2</u>	<u>2</u>

**3. CASH AND CASH EQUIVALENTS**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Cash at bank and in hand	<u>349,732</u>	<u>360,166</u>

**MANCHIP GOLF LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2025**

<b>4. <u>CREDITORS: amounts falling due within one year</u></b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Corporation tax	1,167	19,331
PAYE/PRSI	38,113	30,995
VAT	7,615	17,379
Accruals	3,000	3,000
	<u>49,895</u>	<u>70,705</u>

**5. DIRECTORS' AND SECRETARY'S INTERESTS IN SHARES**

The directors who served during the year and their interests in the company were as stated below :

	<b>Class of Share</b>	<b>Shares</b>	<b>Shares</b>
		<b>2025</b>	<b>2024</b>
Neil Manchip	Ordinary shares of €1 each	50	50
Aideen French	Ordinary shares of €1 each	<u>50</u>	<u>50</u>

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

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss account brought forward at the beginning of the year	291,567	135,755
Profit / (loss) for the year	8,170	155,812
Profit and loss account carried forward at the end of the year	<u>299,737</u>	<u>291,567</u>

**7. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 28th January 2026.