
PEACE AND LOVE IRELAND LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

PEACE AND LOVE IRELAND LIMITED

COMPANY INFORMATION

Director	Daniel McAuley (appointed 14 January 2025)
Company secretary	Roisin Shaw
Registered number	779570
Registered office	6 Fern Road Sandyford Business Park Sandyford Dublin D18 FP98
Accountants	Susan E Brown FCA CTC Bsc (Hons) Chartered Accountants & Statutory Audit Firm Unit 6 Archway House Main Street Donabate Co Dublin K36VR80
Bankers	Revolut Business

PEACE AND LOVE IRELAND LIMITED

CONTENTS

	Page
Accountants' Report	1
Abridged Statement of Financial Position	2 - 3
Statement of Changes in Equity	4
Notes to the Abridged Financial Statements	5 - 8

PEACE AND LOVE IRELAND LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF PEACE AND LOVE IRELAND LIMITED
FOR THE PERIOD ENDED 31 DECEMBER 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Peace and Love Ireland Limited for the period ended 31 December 2025 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Peace and Love Ireland Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Peace and Love Ireland Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Peace and Love Ireland Limited in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Peace and Love Ireland Limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position as at 31 December 2025 your duty to ensure that Peace and Love Ireland Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Peace and Love Ireland Limited. You consider that Peace and Love Ireland Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Peace and Love Ireland Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Susan E Brown FCA CTC Bsc (Hons)

Chartered Accountants & Statutory Audit Firm

Unit 6 Archway House
Main Street
Donabate
Co Dublin
K36VR80
8 January 2026

PEACE AND LOVE IRELAND LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note	2025 €
Current assets		
Stocks		1,500
Debtors		5,393
Cash at bank and in hand		522
		<hr/>
		7,415
Creditors: amounts falling due within one year	5	(5,165)
		<hr/>
Net current assets		2,250
		<hr/>
Total assets less current liabilities		2,250
		<hr/>
Net assets		2,250
		<hr/> <hr/>
Capital and reserves		
Called up share capital presented as equity		5,000
Profit and loss account		(2,750)
		<hr/>
Shareholders' funds		2,250
		<hr/> <hr/>

I, as director of Peace and Love Ireland Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

Daniel McAuley
Director

PEACE AND LOVE IRELAND LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025**

Date: 8 January 2026

The notes on pages 5 to 8 form part of these financial statements.

PEACE AND LOVE IRELAND LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Called up share capital €	Profit and loss account €	Total equity €
Comprehensive income for the period			
Loss for the period	-	(2,750)	(2,750)
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the period	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the period	-	(2,750)	(2,750)
Contributions by and distributions to owners			
Shares issued during the period	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
Total transactions with owners	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
At 31 December 2025	5,000	(2,750)	2,250
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 8 form part of these financial statements.

PEACE AND LOVE IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1. General information

The company is an Irish incorporated company limited by shares. It's registered office is located at 6 Fern Road, Sandyford Business Park, Sandyford, Dublin 18, D18 FP98. It's principal activities are set out in the Director's Report. The reporting currency is Euro.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The company generated an operating loss of €3,143 but has net assets over liabilities of €2,250. The directors are satisfied that there are appropriate resources available to the company to allow it to meet its day to day obligations. The directors have confirmed that they would continue to provide financial assistance to the company if it was required. They have also indicated that they would not recall their loan in full if it would cause financial distress to the company. The directors are therefore satisfied that it is appropriate to prepare the accounts on the going concern basis.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

PEACE AND LOVE IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.4 Current and deferred taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 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 no 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.

PEACE AND LOVE IRELAND LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires the Director to make judgements, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Director makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period, or in the period of the revision and future periods if the revision affects both current and future periods. The company makes an estimate of any provisions required against consumable stock.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

5. Creditors: Amounts falling due within one year

	2025
	€
Taxation and social insurance	38
Other creditors	4,227
Accruals	900
	<hr/>
	5,165
	<hr/> <hr/>

6. Deferred taxation

PEACE AND LOVE IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

6. **Deferred taxation (continued)**

	2025 €
Charged to profit or loss	393
At end of year	393

The deferred tax asset is made up as follows:

	2025 €
Tax losses carried forward	393
	393

7. **Post balance sheet events**

There have been no events since the year end that would require disclosure in the financial statements.

8. **Approval of financial statements**

The director approved these financial statements for issue on 08 January 2026