

Company Number: 767244

**P&A CARROLL COMMERCE LIMITED**

**Unaudited Abridged Financial Statements  
for the period ended 31<sup>st</sup> December 2025**

**P&A CARROLL COMMERCE LIMITED  
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**P&A CARROLL COMMERCE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31<sup>st</sup> December 2025

	Notes	2025 €
<b>Fixed Assets</b>		
Tangible assets		-
		-----
<b>Current Assets</b>		
Debtors		
Cash at bank and in hand	5	100
		-----
<b>Creditors: Amounts falling due within one year</b>		-----
<b>Net Current Assets</b>	6	-
		-----
<b>Total Assets less Current Liabilities</b>		100
		-----
<b>Capital and Reserves</b>		100
Called up share capital presented as equity Profit and Loss Account		-----
		100
		-----
<b>Shareholders' Surplus</b>	7	-
		-----
		100
		=====

We as Directors of P&A CARROLL COMMERCE 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 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 micro companies' regime.

Approved by the board on 4<sup>th</sup> January 2026 and signed on behalf of :

PHILIP CARROLL

**Director**

**P&A CARROLL COMMERCE LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

as at 31<sup>st</sup> December 2025

continued

**1. GENERAL INFORMATION**

P&A CARROLL COMMERCE LIMITED is a company limited by shares with CRO registration number is 767244. 10 Oakley Park, Blackrock, Dublin is the registered office. The principal activity of the company is Retail Sale Via Mail Order Houses or Via Internet. The financial statements have been presented in Euro (€), which is also the functional currency of the company.

**2. 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 period ended 31<sup>st</sup> December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro- Entities applicable in the UK and Republic of Ireland" (FRS 105).

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

**Accounting Convention**

The financial statements are prepared under the historical cost convention.

**Turnover**

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

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

**Share capital of the company**

**Ordinary share capital**

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

**3. GOING CONCERN**

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going-concern basis in preparing its financial statements.

**4. EMPLOYEES**

The average monthly number of employees, including directors, during the year was as follows:

	2025 Number
Directors	1

**5. DEBTORS**

	2025 €
Cash at bank and cash in hand	100
	100

**P&A CARROLL COMMERCE LIMITED  
NOTES TO THE ABRIDGED FINANCIAL  
STATEMENTS**

as at 31<sup>st</sup> December 2025

**6. CREDITORS**

continued

	2025 €
<b>Amounts falling due within one year</b>	
Other creditors	-
	-----
	-
	=====

**7. PROFIT AND LOSS ACCOUNT**

Profit/(Loss) for the year	2025 €
At 31 <sup>st</sup> December 2025	-
	-----
	-
	=====

**8. CAPITAL COMMITMENTS**

The company had no material capital commitments at the period ending 31<sup>st</sup> December 2025.

**9. POST-BALANCE SHEET EVENTS**

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

**10. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 4<sup>th</sup> January 2026.