

Registration Number 674358

**Cellsmart Mobile Limited.**

**ACCOUNTS  
FOR THE YEAR ENDED 21<sup>st</sup> January 2026**

**Cellsmart Mobile Ltd.**

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**Cellsmart MobileLtd.**

**COMPANY INFORMATION**

<b>DIRECTOR</b>	Jim Denny
<b>SECRETARY</b>	Frances Denny
<b>COMPANY NUMBER</b>	674358
<b>REGISTERED OFFICE</b>	10 Hawthorn Avenue, Ballincollig, Co Cork.
<b>ACCOUNTANTS</b>	James Denny & Associates 10 Hawthorn Avenue, Ballincollig, Co. Cork
<b>BANKERS</b>	Bank of Ireland, Wilton Shopping Centre, Co. Cork



**Cellsmart Mobile Limited.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 21<sup>st</sup> January 2026**

**1. Accounting Policies**

**1.1. Accounting Convention**

The financial statements are prepared under the historical cost convention

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

**1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible Fixed Assets And Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 15% Straight Line

Fixtures, fittings  
and equipment - 15% Straight Line

**1.4. Stock And Work In Progress**

Work in progress is valued at the lower of cost and net realisable value.

**1.5. Going Concern.**

The financial statements are prepared on the going concern basis that assumes the company will continue in operation for the foreseeable future. The directors are satisfied with their preparation on this basis.

**Cellsmart Mobile Ltd.**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 21<sup>ST</sup> JANUARY 2025

..... continued

<b>2. Fixed Assets</b>	<b>Tangible Fixed Assets</b>
	<b>€</b>
<b>Cost</b>	
At 22 <sup>nd</sup> January 2025	0.00
Additions	0.00
At 21 <sup>st</sup> January 2026	0.00
<b>Depreciation</b>	
Charge for period	0.00
<b>Net Book Values</b>	
At 21 <sup>st</sup> January 2026	<u>0.00</u>
<b>3. Creditors: Amounts due after more than one year</b>	
Directors Monies re Stock	<u>0.00</u>
0.00	
<b>4. Share Capital</b>	
Authorised	
- Ordinary shares of €1.00 each	<u>100,000</u>
Allotted And Fully Paid Up	
- Ordinary shares of €1.00 each	<u>100</u>

**Cellsmart Mobile Limited.**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 21<sup>st</sup> JANUARY 2026

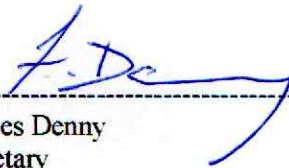
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**5. Approval Of Financial Statements**

The financial statements were approved by the Board on **23/01/2026** and signed on its behalf by



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Jim Denny  
Director



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Frances Denny  
Secretary

**Cellsmart Mobile Limited.**

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ACCOUNTANT'S REPORT ON THE UNAUDITED FINANCIAL STATEMENTS  
TO THE DIRECTORS OF Cellsmart Mobile Limited  
FOR THE YEAR ENDED 21<sup>ST</sup> JANUARY 2026

You consider that the company is exempt from an audit for the year ended 21<sup>ST</sup> January 2026. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with Companies Act 2014, and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profits and loss for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 2 to 6 from the accounting records of the company and on the basis of information and explanations given by you.

We have not carried out an audit or any other review, and consequently we do not express any opinion of these financial statements.

**James Denny & Associates,  
Accountant & Tax Adviser,  
10 Hawthorn Avenue,  
Ballincollig,  
Co. Cork  
087 6722330**

**Date: 23<sup>rd</sup> January 2026**

*James Denny &  
Associates,  
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