

Company Number: 607111

Surscanstudio Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Surscanstudio Limited
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Surscanstudio Limited

DIRECTORS AND OTHER INFORMATION

Directors	Patricia Casserly Paul Casserly
Company Secretary	Patricia Casserly
Company Number	607111
Registered Office and Business Address	1st Floor, Unit B Monksland Business Park Athlone Co Roscommon
Accountants	Crean & Co Lanesboro St Roscommon

Surscanstudio Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>154,006</u>	<u>149,437</u>
Current Assets			
Debtors	6	457	2,647
Cash at bank and in hand		<u>138,483</u>	<u>71,839</u>
		<u>138,940</u>	<u>74,486</u>
Creditors: amounts falling due within one year	7	<u>(506)</u>	<u>(523)</u>
Net Current Assets		<u>138,434</u>	<u>73,963</u>
Total Assets less Current Liabilities		<u>292,440</u>	<u>223,400</u>
Creditors: amounts falling due after more than one year	8	<u>(123,363)</u>	<u>(65,818)</u>
Net Assets		<u><u>169,077</u></u>	<u><u>157,582</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	<u>168,977</u>	<u>157,482</u>
Shareholders' Funds		<u><u>169,077</u></u>	<u><u>157,582</u></u>

We as Directors of Surscanstudio 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 financial 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 18 December 2025 and signed on its behalf by:

Patricia Casserly
Director

Paul Casserly
Director

Surscanstudio Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Surscanstudio Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 607111. The registered office of the company is 1st Floor, Unit B, Monksland Business Park, Athlone, Co Roscommon which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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 financial year ended 30 June 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 0% Straight line
Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 10% Straight line
Motor vehicles	- 10% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Surscanstudio Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

Taxation

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

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	11,831	9,781

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Director	2	2

5. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	95,000	94,528	20,552	210,080
Additions	-	-	16,400	16,400
At 30 June 2025	95,000	94,528	36,952	226,480
Depreciation				
At 1 July 2024	-	44,716	13,358	60,643
Charge for the financial year	-	7,212	4,619	11,831
At 30 June 2025	-	51,928	17,977	72,474
Net book value				
At 30 June 2025	95,000	42,600	18,975	154,006
At 30 June 2024	95,000	49,812	7,194	149,437

6. Debtors	2025	2024
	€	€
Taxation	457	2,647
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	506	523

Surscanstudio Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

8. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	122,717	64,718
Directors' loan accounts	646	1,100
	123,363	65,818
Loans		
Repayable between two and five years	122,717	64,718

9. Income Statement

	2025	2024
	€	€
At 1 July 2024	157,482	146,049
Profit for the financial year	11,495	11,433
At 30 June 2025	168,977	157,482

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 December 2025.