

Company Number: 287012

**Carephone Direct (IRL) Limited**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Carephone Direct (IRL) Limited

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**Carephone Direct (IRL) Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Trevor McMullan Francoise Caruana
<b>Company Secretary</b>	Francoise Caruana
<b>Company Number</b>	287012
<b>Registered Office and Business Address</b>	19 Ashgrove Avenue Naas Co. Kildare

# Carephone Direct (IRL) Limited

## DIRECTORS' REPORT

for the financial year ended 31 March 2024

The directors present their report and the unaudited financial statements for the financial year ended 31 March 2025.

### Principal Activity and Review of the Business

The principal activity of the company is the retail distribution of personal alarms.

There has been no significant change in these activities during the financial year ended 31 March 2025.

### Results and Dividends

The (loss)/profit for the financial year after providing for depreciation amounted to €(947) (2024 -€7,531).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €15,675 (2024 - €16,372) and liabilities of €1,115 (2024 - €865). The net assets of the company have decreased by €(697).

### Directors and Secretary

The directors who served throughout the financial year were as follows:

Trevor McMullan  
Francoise Caruana

The secretary who served throughout the financial year was Francoise Caruana.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/03/25	Number Held At 01/04/24
Trevor McMullan	Ordinary Shares	1	1
Francoise Caruana	Ordinary Shares	1	1
		<u>2</u>	<u>2</u>

There were no changes in shareholdings between 31 March 2025 and the date of signing the financial statements.

### Future Developments

The company plans to continue its present activities and current trading levels.

### Post Balance Sheet Events

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

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 19 Ashgrove Avenue, Naas, Co. Kildare.

### Signed on behalf of the board

Trevor McMullan  
Director

08 December 2025

Francoise Caruana  
Director

08 December 2025

# Carephone Direct (IRL) Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with 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.

### Signed on behalf of the board

**Trevor McMullan**  
Director

**08 December 2025**

**Francoise Caruana**  
Director

**08 December 2025**

**Carephone Direct (IRL) Limited**  
**PROFIT AND LOSS ACCOUNT**

for the financial year ended 31 March 2025

	Notes	2025 €	2024 €
<b>Turnover</b>		<b>14,676</b>	11,626
Cost of sales		<u>(2,012)</u>	<u>(2,160)</u>
<b>Gross profit</b>		<b>12,644</b>	9,466
Administrative expenses		<u>(15,623)</u>	<u>(16,997)</u>
<b>(Loss)/profit before taxation</b>		<b>(2,959)</b>	7,531
Tax on (loss)/profit		<u>-</u>	<u>-</u>
<b>(Loss)/profit for the financial year</b>		<b>(2,959)</b>	7,531
<b>Total comprehensive income</b>		<b>(2,959)</b>	7,531

Approved by the board on 08 December 2025 and signed on its behalf by:

**Trevor McMullan**  
**Director**

**Francoise Caruana**  
**Director**

# Carephone Direct (IRL) Limited

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	4,300	6,450
<b>Current Assets</b>			
Stocks	6	4,830	5,963
Cash and cash equivalents		6,545	3,959
		11,375	9,922
<b>Creditors: amounts falling due within one year</b>	7	(1,115)	(865)
<b>Net Current Assets</b>		10,260	9,057
<b>Total Assets less Current Liabilities</b>		14,560	15,507
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Retained earnings		14,558	15,505
<b>Equity attributable to owners of the company</b>		14,560	15,507

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Carephone Direct (IRL) 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.

**Approved by the board on 08 December 2025 and signed on its behalf by:**

**Trevor McMullan**  
Director

**Francoise Caruana**  
Director

**Carephone Direct (IRL) Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 March 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 April 2023</b>	2	23,036	23,038
Loss for the financial year	-	(7,531)	(7,531)
<b>At 31 March 2024</b>	2	15,505	15,507
Loss for the financial year	-	(947)	(947)
<b>At 31 March 2025</b>	<b>2</b>	<b>14,558</b>	<b>14,560</b>

# Carephone Direct (IRL) Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Carephone Direct (IRL) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 287012. The registered office of the company is 19 Ashgrove Avenue, Naas, Co. Kildare which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 31 March 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of goods supplied and services provided 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:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	20% 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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### 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.

#### 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 Balance Sheet date.

## Carephone Direct (IRL) Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Ordinary share capital

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

<b>3. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<b>2,150</b>	2,150
	<u>          </u>	<u>          </u>

### 4. Employees

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

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

### 5. Tangible assets

	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 April 2024	108	10,750	10,858
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	108	10,750	10,858
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 April 2024	108	4,300	4,408
Charge for the financial year	-	2,150	2,150
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	108	6,150	6,558
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 31 March 2025	-	<b>4,300</b>	<b>4,300</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	-	6,450	6,450
	<u>          </u>	<u>          </u>	<u>          </u>

<b>6. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<b>4,830</b>	5,963
	<u>          </u>	<u>          </u>

The replacement cost of stock did not differ significantly from the figures shown.

<b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Taxation	<b>1,115</b>	865
	<u>          </u>	<u>          </u>

Taxation is payable in accordance with the statutory provisions.

### 8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

**Carephone Direct (IRL) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**9. Controlling interest**

The company is controlled by Trevor McMullan and Françoise Caruana. Trevor McMullan and Françoise Caruana are the ultimate controlling parties.

**10. Post-Balance Sheet Events**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 08 December 2025.