

Adva Sign Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Adva Sign Ltd
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Adva Sign Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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 that 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" 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

Michael English Jnr
Director

Kenneth English
Director

20 February 2026

Adva Sign Ltd

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	156,660	73,361
Current Assets			
Stocks	7	24,000	19,000
Debtors	8	136,248	149,056
Cash and cash equivalents		231,460	142,260
		391,708	310,316
Creditors: amounts falling due within one year	9	(125,278)	(40,938)
Net Current Assets		266,430	269,378
Total Assets less Current Liabilities		423,090	342,739
Capital and Reserves			
Called up share capital presented as equity		29,772	29,772
Other reserves	10	14,669	14,669
Retained earnings		378,649	298,298
Equity attributable to owners of the company		423,090	342,739

We as Directors of Adva Sign Ltd, 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 small companies' regime.

Approved by the board on 20 February 2026 and signed on its behalf by:

Michael English Jnr
Director

Kenneth English
Director

Adva Sign Ltd
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 January 2024	44,441	1,238,961	-	1,283,402
Loss for the financial year	-	(440,663)	-	(440,663)
Redemption of equity shares	(14,669)	(500,000)	-	(514,669)
Other movements in equity attributable to owners	-	-	14,669	14,669
At 31 December 2024	29,772	298,298	14,669	342,739
Profit for the financial year	-	80,351	-	80,351
At 31 December 2025	29,772	378,649	14,669	423,090

Adva Sign Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Adva Sign Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 52278. The registered office of the company is Dublin Road, Fermoy, Cork which is also the principal place of business of the company. The company is engaged in the printing and sign making business. 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 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

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	-	2% Straight line
Long leasehold property	-	2% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% Reducing balance

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.

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.

Adva Sign Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	32,701	27,267
Loss/(profit) on disposal of tangible assets	7,000	-
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 6, (2024 - 7).

	2025	2024
	Number	Number
Administration	1	1
Director	2	2
Production	3	4
	<u><u> </u></u>	<u><u> </u></u>
	6	7

5. Tax on profit/(loss)

	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u><u> </u></u>	<u><u> </u></u>

No charge to tax arises due to tax losses incurred.

Adva Sign Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tangible assets

	Land and buildings freehold €	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost						
At 1 January 2025	105,723	19,046	561,331	29,866	52,300	768,266
Additions	-	-	139,000	-	-	139,000
Disposals	-	-	(92,000)	-	-	(92,000)
At 31 December 2025	<u>105,723</u>	<u>19,046</u>	<u>608,331</u>	<u>29,866</u>	<u>52,300</u>	<u>815,266</u>
Depreciation						
At 1 January 2025	92,335	15,975	513,267	29,866	43,462	694,905
Charge for the financial year	2,114	381	28,438	-	1,768	32,701
On disposals	-	-	(69,000)	-	-	(69,000)
At 31 December 2025	<u>94,449</u>	<u>16,356</u>	<u>472,705</u>	<u>29,866</u>	<u>45,230</u>	<u>658,606</u>
Net book value						
At 31 December 2025	<u>11,274</u>	<u>2,690</u>	<u>135,626</u>	<u>-</u>	<u>7,070</u>	<u>156,660</u>
At 31 December 2024	<u><u>13,388</u></u>	<u><u>3,071</u></u>	<u><u>48,064</u></u>	<u><u>-</u></u>	<u><u>8,838</u></u>	<u><u>73,361</u></u>

Adva Sign Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Stocks	2025	2024
	€	€
Raw Materials	24,000	19,000

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

8. Debtors	2025	2024
	€	€
Trade debtors	123,164	137,594
Taxation	12,309	10,700
Prepayments	775	762
	136,248	149,056

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	114,457	10,034
Taxation	4,853	21,029
Other creditors	4,341	8,248
Accruals	1,627	1,627
	125,278	40,938

10. Income Statement	Profit and loss account	Capital redemption reserve	Total
	€	€	€
At 1 January 2025	298,298	14,669	312,967
Profit/(loss) for the financial year	80,351	-	80,351
At 31 December 2025	378,649	14,669	393,318

11. Capital commitments

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

12. Directors' remuneration	2025	2024
	€	€
Remuneration	98,309	17,050
Compensation for loss of office from company	-	83,050
	98,309	100,100

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.