

Hearsay Audio Limited
Abridged Financial Statements
for the year ended 31 December 2025

Hearsay Audio Limited

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Hearsay Audio Limited

Company Information

Principal activity	Hearsay Audio Limited principal activity is audio drama production.
Directors	Paul Walker Francis Boland
Secretary	Paul Walker
Company number	746695
Registered office	84 Castlefield Woods Clonsilla Dublin 15 D15V3V1
Accountants	Chapman & Associates Chartered Certified Accountants and Tax Consultants Chester Lodge Curragha Road Ratoath Co. Meath
Business Address	84 Castlefield Woods Clonsilla Dublin 15 D15V3V1
Bankers	Revolut Bank UAB 2 Dublin Landings North Dock Dublin 1

Accountants' Report to the directors on the unaudited financial statements of Hearsay Audio Limited

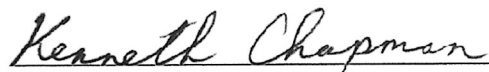
In order to assist the directors to fulfil their duties under the Companies Acts, we have prepared for their approval the financial statements of Hearsay Audio Limited for the year ended 31 December 2025 from the company's accounting records and from information and explanations they have given to us.

As a practising member firm of the Association of Chartered Certified Accountants (A.C.C.A.), we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Hearsay Audio Limited, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for the director's approval the financial statements of Hearsay Audio Limited and state those matters that we have agreed to state in this report in accordance with guidance from the A.C.C.A. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hearsay Audio Limited and its Board of Directors for our work or for this report.

It is the director's duty to ensure that Hearsay Audio Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss. The directors have approved the Profit and Loss Account, Balance Sheet and related notes for the accounting year ended 31 December 2025 and have acknowledged their responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their completion. The directors consider that Hearsay Audio Limited is exempt from the statutory audit requirement for the year ended 31 December 2025.

We have not been instructed to carry out an audit or a review of the financial statements of Hearsay Audio Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory financial statements.



Kenneth Chapman F.C.C.A.

For and on behalf of Chapman & Associates

Chartered Certified Accountants

& Tax Consultants

**Chester Lodge
Curragha Road
Ratoath
Co. Meath**

Date: 26 January 2026

Hearsay Audio Limited

**Abridged Balance Sheet
as at 31 December 2025**

	2025 €	2024 €
Fixed assets	269	314
Current assets	1,545	2,848
Creditors: amounts falling due within one year	(10,800)	(10,413)
Net current liabilities	(9,255)	(7,565)
Total assets less current liabilities	(8,986)	(7,251)
Accruals and deferred income	(1,230)	(1,046)
Deficiency of assets	(10,216)	(8,297)
Capital and reserves	(10,216)	(8,297)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro-entity regime and in accordance with Financial Reporting Standard 105 'The Financial Statement Reporting Standard applicable to the Micro-entities Regime'.

We the directors of Hearsay Audio 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) of the Companies Act 2014
- (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; We have 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 of the Companies Act 2014.

On behalf of the board



Paul Walker
Director



Francis Boland
Director

Date: 26 January 2026

Date: 26 January 2026

Hearsay Audio Limited

Notes to the Financial Statements for the year ended 31 December 2025

General information and accounting policies

The financial statements have been prepared in accordance with the micro-entity provisions and under the historical cost convention. The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€". The significant accounting policies adopted are set out below.

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation charge is calculated to write down cost to their estimated residual values by equal annual instalments over their expected useful lives, which are as follows:

Class of asset	Basis of depreciation	Estimated useful life
Fixtures, fittings & equipment	12.5% Straight Line	8 years

Directors loans, credit and guarantees

At the end of the financial year, Paul Walker, a director of the company, was owed €9,777 from the company. At the end of the financial year, Francis Boland, a director of the company, was owed €1,023 from the company. Both loans are interest free and are payable on demand.

Dividend

No dividend was paid by the company during the year.

Movement on profit and loss reserves	2025	2024
	€	€
Profit and loss reserves at start of the period	(8,397)	-
Loss for the year	(1,919)	(8,397)
Profit and loss reserves at end of the period	<u>(10,316)</u>	<u>(8,397)</u>

Share capital	2025	2024
	€	€
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>


Directors and their interests

The directors who served during the year and their respective shareholding were as stated below:

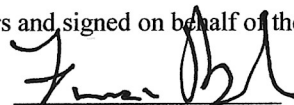
	Number of Ordinary Shares as at 31 Dec. 2025	Number of Ordinary Shares as at 31 Dec. 2024
Paul Walker	50	50
Francis Boland	50	50

Approval of financial statements

These financial statements were approved by the board of directors and signed on behalf of the board



Paul Walker
Director



Francis Boland
Director

The financial statements were approved by the directors on 26 January 2026