

Company number: 401779

Pócatech Limited
Unaudited Abridged Financial Statements
For the year ended 30 April 2025

Pócatech Limited
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Pócatech Limited
DIRECTORS AND OTHER INFORMATION

Directors

JOHN CASEY
ANDRIA CASEY

Company Secretary

JOHN CASEY

Company Number

401779

Registered Office and Business Address

5 Allow Hill
Freemount
Co.Cork

Pócatech Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30 April 2025

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

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" 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 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 and 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.

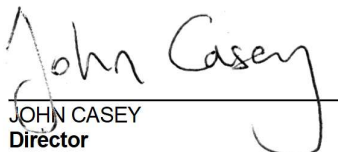
Directors' declaration on unaudited financial statements

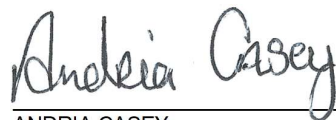
In relation to the financial statements comprising the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies applying them consistently and making, on a reasonable and prudent basis the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 April 2025.

Signed on behalf of the board


JOHN CASEY
Director
08 Mar 2026


ANDRIA CASEY
Director
08 Mar 2026

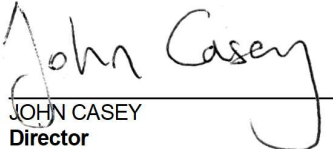
Pócatech Limited
ABRIDGED BALANCE SHEET
as at 30 April 2025

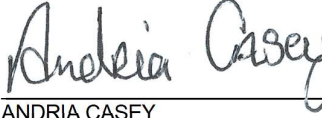
	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets		0	17
Current Assets			
Debtors		1	1
Cash and cash equivalents		67	17
Creditors: Amounts falling due within one year		(1,110)	(1,000)
Net Current (Liabilities)/Assets		(1,042)	(982)
Total Assets less Current Liabilities		(1,042)	(982)
Capital and Reserves			
Called up share capital	5	100	100
Profit and Loss Account		(1,142)	(1,082)
Equity attributable to owners of the company		(1,042)	(982)

We as Directors' of Pócatech Limited state that -

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in 5.358 are satisfied
- the shareholders of the company have not served a notice on the company under 5.334(1) in accordance with 5.334(2)
- We acknowledge the company's obligations under the Companies Ad 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,
- the company has relied on the specified exemption contained in s.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 5.353 Companies Act 2014.

Approved by the board on 08 Mar 2026 and signed on its behalf by:


JOHN CASEY
Director
08 Mar 2026


ANDRIA CASEY
Director
08 Mar 2026

Pócatech Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 April 2025

	Share Capital	Retained Earnings	Total
	€	€	€
At 30 April 2017	100	(8,802)	(8,702)
Loss for the year	-	(3,919)	(3,919)
At 30 April 2018	100	(12,721)	(12,621)
Loss for the year	-	(2,363)	(2,363)
At 30 April 2019	100	(15,084)	(14,984)
Loss for the year	-	(1,039)	(1,039)
At 30 April 2020	100	(16,123)	(16,023)
Loss for the year	-	(0)	(0)
At 30 April 2021	100	(16,123)	(16,023)
Loss for the year	-	(0)	(0)
At 30 April 2022	100	(16,123)	(16,023)
Loss for the year	-	(0)	(0)
At 30 April 2023	100	(16,123)	(16,023)
Loss for the year	-	(982)	(982)
At 30 April 2024	100	(17,105)	(17,005)
Loss for the year	-	(60)	(60)
At 30 April 2025	100	(17,165)	(17,065)

Pócatech Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the year ended 30 April 2025

1. GENERAL INFORMATION

Pócatech Limited is a company limited by shares incorporated in the Republic of Ireland

2. 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 year ended 30 April 2020 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council. There have been no transitional adjustments made.

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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight Line
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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.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the fixed

asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

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.

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.

Pócatech Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS ... continued

for the year ended 30 April 2025

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.ADOPTION OF FRS 102

This is the third set of financial statements prepared by Pócatech Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 May 2014.

4.TAXATION

	2025	2024
Debtors:		
Corporation Tax	<u>1</u>	<u>1</u>

5.SHARE CAPITAL

Description	Number of shares	Value of units	2025 €	2024 €
Authorised				
Ordinary Shares Class 1	100,000	€1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	100	€1 each	<u>100</u>	<u>100</u>

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

Name	Class of Shares	Held At 30/04/25	Held At 01/05/24
JOHN CASEY	Ordinary Shares Class 1	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>

6.DIRECTOR'S TRANSACTIONS

	2025 €	2024 €
The following amounts are repayable to the directors		
JOHN CASEY	<u>1,110</u>	<u>1,000</u>

7.APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 08 Mar 2026

**Extract from Directors report in accordance with
Section 329 of the Companies Act 2014**

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

Name	Class of Shares	Number Held At 30/04/25	Number Held At 01/05/24
JOHN CASEY	Ordinary Shares Class 1	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.