

Conway Communications Limited T/A The Hive Agency
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Conway Communications Limited T/A The Hive Agency

CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 8

Conway Communications Limited T/A The Hive Agency DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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 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", 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity 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 they have made available to Guardian Management Accounting, (Chartered Institute of Management Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Kerryann Conway
Director

Sarah Dunleavy
Director

2 March 2026

Conway Communications Limited T/A The Hive Agency

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	64,439	6,617
Current Assets			
Debtors	6	200,065	188,867
Cash at bank and in hand		474,866	349,607
		674,931	538,474
Creditors: amounts falling due within one year	7	(315,654)	(176,923)
Net Current Assets		359,277	361,551
Total Assets less Current Liabilities		423,716	368,168
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		423,616	368,068
Shareholders' Funds		423,716	368,168

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 Conway Communications Limited T/A The Hive Agency, 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 359 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 2 March 2026 and signed on its behalf by:

Kerryann Conway
Director

Sarah Dunleavy
Director

Conway Communications Limited T/A The Hive Agency
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	349,017	349,117
Profit for the financial year	-	19,051	19,051
At 31 December 2024	100	368,068	368,168
Profit for the financial year	-	55,548	55,548
At 31 December 2025	100	423,616	423,716

Conway Communications Limited T/A The Hive Agency

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Conway Communications Limited T/A The Hive Agency is a company limited by shares incorporated in Ireland. The registered office of the company is 127 Lower Kilmacud Road, Stillorgan, Co. Dublin. The principal activity of the company is the provision of public relations consultancy and related services. 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 year ended 31 December 2025 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 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" 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 services supplied by the company, exclusive of 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	- 25% 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Conway Communications Limited T/A The Hive Agency

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 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 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	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	4,519	2,847
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 6, (2024 - 5).

5. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 January 2025	33,424	-	33,424
Additions	15,132	47,209	62,341
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	48,556	47,209	95,765
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 January 2025	26,807	-	26,807
Charge for the financial year	3,732	787	4,519
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	30,539	787	31,326
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	18,017	46,422	64,439
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	6,617	-	6,617
	<u> </u>	<u> </u>	<u> </u>

6. Debtors	2025	2024
	€	€
Trade debtors	194,405	183,449
Amounts owed by group undertakings	-	182
Prepayments	5,660	5,236
	<u> </u>	<u> </u>
	200,065	188,867
	<u> </u>	<u> </u>

Conway Communications Limited T/A The Hive Agency

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	11,608	3,988
Trade creditors	29,808	32,064
Taxation	142,444	98,620
Directors' current accounts (Note 10)	-	8,022
Other creditors	121,209	25,628
Accruals	10,585	8,601
	<u>315,654</u>	<u>176,923</u>

8. Income Statement	2025	2024
	€	€
At 1 January 2025	368,068	349,017
Profit for the financial year	55,548	19,051
	<u>423,616</u>	<u>368,068</u>

9. Capital commitments

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

10. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	285,502	225,000
Pension contributions	35,002	16,667
	<u>320,504</u>	<u>241,667</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Kerryann Conway	-	8,022
	<u>-</u>	<u>8,022</u>

11. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

12. Parent company

The company regards R&HD Conway Limited as its parent company.

R&HD Conway Limited, the parent company was dissolved during the year and the entire share capital was transferred to Kerryann Conway.

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 2 March 2026.