

Registered number:334995

CURRAN COMMUNICATIONS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

CURRAN COMMUNICATIONS LIMITED

COMPANY INFORMATION

Directors	Gerry Curran Peter Whelan
Company secretary	Gerry Curran
Registered number	334995
Registered office	13 Saggart Lodge Court Saggart Co Dublin
Accountants	OSK Audit Limited East Point Plaza East Point Dublin 3
Bankers	Bank of Ireland, Smithfield Dublin 7

CURRAN COMMUNICATIONS LIMITED

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CURRAN COMMUNICATIONS LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 OCTOBER 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	2	4,085	4,084
		4,085	4,084
Current assets			
Debtors: amounts falling due within one year	3	15,473	14,691
Cash at bank and in hand	4	18,680	6,505
		34,153	21,196
Creditors: amounts falling due within one year	5	(23,632)	(11,238)
Net current assets		10,521	9,958
Total assets less current liabilities		14,606	14,042
Net assets		14,606	14,042
Capital and reserves			
Called up share capital presented as equity	6	3	3
Profit and loss account		14,603	14,039
Shareholders' funds		14,606	14,042
Appropriation of Profit & loss account			
		2025 €	2024 €
Profit and loss account brought forward at the beginning of the year		14,039	11,851
Other movement in the profit and loss account		564	2,188
Profit and loss account carried forward at the end of the year		14,603	14,039

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Curran Communications 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 members 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 state 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.

CURRAN COMMUNICATIONS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 OCTOBER 2025**

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

Gerry Curran
Director

Peter Whelan
Director

Date: 6 March 2026

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

1.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

1.4 Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

1.5 Pension

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Income statement when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds

CURRAN COMMUNICATIONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

1. Accounting policies (continued)

1.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Furniture, fittings & equipments	-	13.00%	SLM
Computer equipment	-	20.00%	SLM

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.9 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.10 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets

CURRAN COMMUNICATIONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

2. Tangible fixed assets

	Computer equipment €	Fixtures, fittings & equipment €	Total €
Cost or valuation			
At 1 November 2024	8,091	19,509	27,600
Additions	1,489	-	1,489
At 31 October 2025	<u>9,580</u>	<u>19,509</u>	<u>29,089</u>
Depreciation			
At 1 November 2024	7,197	16,319	23,516
Charge for the year on owned assets	540	948	1,488
At 31 October 2025	<u>7,737</u>	<u>17,267</u>	<u>25,004</u>
Net book value			
At 31 October 2025	<u>1,843</u>	<u>2,242</u>	<u>4,085</u>
At 31 October 2024	<u>894</u>	<u>3,190</u>	<u>4,084</u>

3. Debtors

	2025 €	2024 €
Trade debtors	11,145	9,807
Other debtors	4,328	4,884
	<u>15,473</u>	<u>14,691</u>

4. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	18,680	6,505
	<u>18,680</u>	<u>6,505</u>

CURRAN COMMUNICATIONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Taxation and social insurance	6,147	4,791
Other creditors	5,220	-
Accruals	12,265	6,448
	<u>23,632</u>	<u>11,239</u>

6. Share capital

	2025 €	2024 €
Authorised		
100,000 (2024 - 100,000) Ordinary shares of €1.27 each	<u>127,000</u>	<u>127,000</u>
Allotted, called up and fully paid		
2 (2024 - 2) Ordinary shares of €1.27 each	<u>3</u>	<u>3</u>

7. Appropriation of Profit & loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	14,039	11,851
Other movement in the profit and loss account	564	2,188
Profit and loss account carried forward at the end of the year	<u>14,603</u>	<u>14,039</u>

8. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €24,000 (2024 - €24,000).

9. Approval of financial statements

The board of directors approved these financial statements for issue on 6 March 2026