

Company Number: 240888

Access Communications Corporation Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Access Communications Corporation Limited
CONTENTS

	Page
Accountants' Report	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

Access Communications Corporation Limited
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Access Communications Corporation Limited
for the financial year ended 30 April 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 4 to 6 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Access Communications Corporation Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that Access Communications Corporation 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 of Access Communications Corporation Limited. You consider that Access Communications Corporation Limited is exempt from the statutory audit requirement for the financial year.

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

MCFEELY & MCKIERNAN ACCOUNTANTS LIMITED

Chartered Certified Accountants
Unit 65/66
Western Parkway Business Park
Ballymount Road
Dublin 12

30 January 2026

Access Communications Corporation Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	5	(127)	(127)
Shareholders' Funds		<u>-</u>	<u>-</u>

We as Director's of Access Communications Corporation 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 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 micro companies' regime.

Approved by the board on 30 January 2026 and signed on its behalf by:

Grainne Bolger
Director

Access Communications Corporation Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Access Communications Corporation Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 240888. The registered office of the company is Ait Linn, Stocking Lane, Rathfarnham, Dublin 16 which is also the principal place of business of the company. 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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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 Statement of Financial Position date.

Ordinary share capital

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

3. Going concern

The company did not trade during the year.

The directors have assessed the appropriateness of the going concern basis in preparing the financial statements. Their assessment included the following matters:

-the directors are satisfied that there is sufficient support from the parent company, Imagine Ventures Limited.

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Directors undertake to support the operational activities of the company should they be required to do so. Accordingly they continue to adopt the going concern basis in preparing the financial statements.

4. Employees

The average monthly number of employees, including director, during the financial year was 0.00|0, (2024 - 0).

5. Income Statement

	2025 €	2024 €
At 1 May 2024	(127)	(127)
At 30 April 2025	(127)	(127)

Access Communications Corporation Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Related party transactions

Access Communications Corporation Limited is a 99% subsidiary of Imagine Ventures Limited. During the year Imagine Ventures Limited paid professional fees of €586 on behalf of Access Communications Corporation Limited.

Transactions with group companies include ...

Access Communications Corporation Limited is a 99% subsidiary of Imagine Ventures Limited. During the year Imagine Ventures Limited paid professional fees of €586 on behalf of Access Communications Corporation Limited.

7. Parent company

The company regards Imagine Ventures Limited as its parent company.

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 30 January 2026.