

Sebastian Enke Communications Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Sebastian Enke Communications Limited
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Sebastian Enke Communications Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	1,461	1,799
		<hr/>	<hr/>
Current Assets			
Debtors	6	4,585	10,048
Cash at bank and in hand		6,280	11,052
		<hr/>	<hr/>
		10,865	21,100
		<hr/>	<hr/>
Creditors: amounts falling due within one year	7	(4,750)	(8,763)
		<hr/>	<hr/>
Net Current Assets		6,115	12,337
		<hr/>	<hr/>
Total Assets less Current Liabilities		7,576	14,136
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		10	10
Retained earnings	8	7,566	14,126
		<hr/>	<hr/>
Shareholders' Funds		7,576	14,136
		<hr/> <hr/>	<hr/> <hr/>

I as Director of Sebastian Enke 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 20 January 2026 and signed on its behalf by:

Sebastian Enke
Director

Sebastian Enke Communications Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Sebastian Enke Communications Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 694838. The registered office of the company is 6 Lauderdale Terrace, New Row South, Dublin 8 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 financial statements.

Statement of compliance

The financial statements of the company for the financial 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.

Turnover

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

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.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans:

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans

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for the financial year ended 30 April 2025

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

(iii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available

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. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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 (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	338	338
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Director	1	1
	<u> </u>	<u> </u>

Sebastian Enke Communications Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

5. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 May 2024	2,705	2,705
At 30 April 2025	2,705	2,705
Depreciation		
At 1 May 2024	906	906
Charge for the financial year	338	338
At 30 April 2025	1,244	1,244
Net book value		
At 30 April 2025	1,461	1,461
At 30 April 2024	1,799	1,799
6. Debtors	2025	2024
	€	€
Trade debtors	1,476	1,184
Taxation	3,109	7,309
Prepayments	-	1,555
	4,585	10,048
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	4,750	4,030
Accruals	-	4,733
	4,750	8,763
8. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	14,126	778
(Loss)/profit for the financial year	(6,560)	13,348
At 30 April 2025	7,566	14,126
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
10. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
11. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 20 January 2026.		