

Company registration number: 674627

**NST PUBLISHING LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30TH APRIL 2025**

**NST PUBLISHING LIMITED**  
**YEAR ENDED 30TH APRIL 2025**

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**NST PUBLISHING LIMITED**

**YEAR ENDED 30TH APRIL 2025**

**Director and other information**

<b>Director</b>	Nicholas Staunton
<b>Secretary</b>	Rob Staunton
<b>Company number</b>	674627
<b>Registered office</b>	72 Monkstown Road Dublin 4
<b>Business address</b>	72 Monkstown Road Dublin 4
<b>Banker</b>	Wise Europe SA Rue du Trone 100 3rd Floor Brussels 1050 Belgium

**NST PUBLISHING LIMITED**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30TH APRIL 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Current assets	<b>6,625</b>	2,223
Creditors: amounts falling due within one period	<b>(26,744)</b>	(7,766)
<b>Net Current Assets / (Liabilities)</b>	<b>(20,119)</b>	(5,543)
<b>Total Assets less Current Liabilities</b>	<b>(20,119)</b>	(5,543)
Accruals	<b>(650)</b>	(620)
<b>Net Assets / (Liabilities)</b>	<b>(20,769)</b>	(6,163)
<b>Capital and reserves</b>	<b>(20,769)</b>	(6,163)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I, as a director of NST PUBLISHING 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 of the Companies Act 2014 are satisfied,
- (c) the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 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 period and of its profit or loss for such a financial period 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 (as a micro company). 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 of Directors and authorised for issue on 28th January 2026**

**Nicholas Staunton**  
**Director**  
**Date: 28th January 2026**

**Rob Staunton**  
**Secretary**  
**Date: 28th January 2026**

## **NST PUBLISHING LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

#### **FOR THE FINANCIAL YEAR ENDED 30TH APRIL 2025**

The significant accounting policies adopted by the Company and applied consistently are as follows:

#### **1 General information**

NST Publishing Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 674627. The registered office of the company is 72 Monkstown Road, Dublin 4, Ireland, 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.

##### **(a) 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

##### **(b) Revenue**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

**NST PUBLISHING LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 30TH APRIL 2025**

**(c) Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

**3 Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

**4 Cash at bank and on hand**

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**5 Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one period or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract.

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**FOR THE FINANCIAL YEAR ENDED 30TH APRIL 2025**

**6 Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**7 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.

**8 Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial period	<b>(6,263)</b>	(9,134)
Profit / (Loss) for the financial period	<b>(14,606)</b>	2,871
<b>At the end of the financial period</b>	<b><u>(20,869)</u></b>	<b><u>(6,263)</u></b>

**9 Controlling Interest**

Nicholas Staunton owns 100% of the company's issued share capital and is therefore company's ultimate controlling party.

**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 28th January 2026