

Registration Number : 654884

PURCELL LIVE EXPORTS LTD
UNAUDITED ABRIDGED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

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PURCELL LIVE EXPORTS LTD
Directors' Responsibilities Statement
for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish Law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the 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 judgement and 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 reason for any material departure from those standards
- 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' 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.

Signed on behalf of the board

Patrick Purcell
Director

Larry Behan
Director

Date **23/03/2025**

PURCELL LIVE EXPORTS LTD
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Receivables	5	1	1
Cash and cash equivalents		<u>203</u>	<u>264</u>
		204	265
Creditors - amounts falling due within one year	6	<u>414</u>	<u>414</u>
Net Current Assets		<u>-210</u>	<u>-149</u>
Total assets less current liabilities		<u>-210</u>	<u>-149</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Profit & Loss Account		<u>-211</u>	<u>-150</u>
Equity shareholders funds		<u>-210</u>	<u>-149</u>

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 Purcell Live Exports 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 is complied with;

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company;

(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 year and to otherwise comply with the provisions of the Companies Act 2014 relating to the Financial Statements so far as they are applicable to the company;

(e) the company has relied on the specified exemptions contained in Section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

On behalf of the Board:

Patrick Purcell
 Director

Larry Behan
 Director

Date: 23/03/2025

PURCELL LIVE EXPORTS LTD
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Share capital		Retained earnings		Total
	€		€		€
At 1 July 2023		1 -		90 -	89
profit/Loss for the financial year		-	-	60 -	60
At 30 June 2024		<u>1 -</u>		<u>150 -</u>	<u>149</u>
Profit/Loss for the financial year		-	-	61 -	61
At 30 June 2025		<u>1 -</u>		<u>211 -</u>	<u>210</u>

PURCELL LIVE EXPORTS LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. General Information

Purcell Live Exports Ltd is a company limited by shares incorporated in the Republic of Ireland. The financial statements have been presented in Euro.

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 2021 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.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other receivables

Trade and other receivables are recognised at fair value.

Trade and other creditors

Trade and other creditors are recognised at fair value.

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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the rate that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign Currencies

Monetary and non-monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. The resulting exchange differences are dealt with in the Income Statement.

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/(crediting):		
Depreciation	-	-
	<u> </u>	<u> </u>

4. Employees

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

	2025	2024
	Number	Number
	-	-
	<u> </u>	<u> </u>

5. Debtors

	2025	2024
	€	€
Trade receivables	1	1
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

PURCELL LIVE EXPORTS LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

continued

6. Creditors - Amounts falling due within one year

	2025	2024
	€	€
Trade creditors & accruals	414	414
Taxation	-	-
	<u>414</u>	<u>414</u>

7. Capital Commitments

The company had no material capital commitments at the financial year ended 30 June 2024.

8. Directors Remuneration and Transactions

	2025	2024
	€	€
Remuneration	-	-
Pension contributions	-	-
	<u>-</u>	<u>-</u>

9. Controlling Interest

The ultimate controlling party of Purcell Live Exports Ltd is Patrick Purcell.

10. Events after end of reporting period

Since December 2019 the Covid-19 Pandemic has impacted all business' worldwide. The directors have monitored the impact to the business, reviewed the company cost base and taken the appropriate actions where required. The company has determined these are non-adjusting subsequent events.

There have been no other significant events affecting the company since the financial year end.

11. Approval of the Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 23 March 2026.