

Company Number: 564392

Powerful Logos Limited
Abridged Unaudited Financial Statements
for the financial year ended 5 July 2025

Powerful Logos Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

Powerful Logos Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr. Philip Power Ms. Caroline Power
Company Secretary	Ms. Caroline Power
Company Number	564392
Registered Office	Coolfin Portlaw Co. Waterford X91 A6Y3 Ireland
Accountants	Garvanbay Accounting 26A Parnell Street Dungarvan Co. Waterford Ireland

Powerful Logos Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 5 July 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 judgements and accounting 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 reasons for any material departure from those standards; and
- 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' Report 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Garvanbay Accounting, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 5 July 2025."

Signed on behalf of the board

Mr. Philip Power
Director

2 March 2026

Ms. Caroline Power
Director

2 March 2026

Powerful Logos Limited

BALANCE SHEET

as at 5 July 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	5	3,080	3,850
Creditors: amounts falling due within one year	6	<u>(10,438)</u>	<u>(9,188)</u>
Net Current Liabilities		<u>(7,358)</u>	<u>(5,338)</u>
Total Assets less Current Liabilities		<u><u>(7,358)</u></u>	<u><u>(5,338)</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	<u>(7,458)</u>	<u>(5,438)</u>
Shareholders' Deficit		<u><u>(7,358)</u></u>	<u><u>(5,338)</u></u>

We as Directors of Powerful Logos 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) 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 2 March 2026 and signed on its behalf by:

Mr. Philip Power
Director

Ms. Caroline Power
Director

Powerful Logos Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 5 July 2025

1. General Information

Powerful Logos Limited is a company limited by shares incorporated in the Ireland. at Coolfin, Portlaoigh, Co. Waterford, X91 A6Y3, Ireland is the registered office, 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 5 July 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.

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:

Plant and Machinery	- 20% Straight line
Motor Vehicles	- 20% Straight line

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Ordinary share capital

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

Powerful Logos Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 5 July 2025

3. Employees

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

4. Tangible assets

	Plant and Machinery	Motor Vehicles	Total
	€	€	€
Cost			
At 6 July 2024	3,980	21,013	24,993
At 5 July 2025	3,980	21,013	24,993
Depreciation			
At 6 July 2024	3,980	21,013	24,993
At 5 July 2025	3,980	21,013	24,993
Net book value			
At 5 July 2025	-	-	-

5. Stocks

	2025 €	2024 €
Finished goods and goods for resale	3,080	3,850

The replacement cost of stock did not differ significantly from the figures shown.

6. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation	4,517	5,688
Directors' current accounts	3,421	2,250
Accruals	2,500	1,250
	10,438	9,188

7. Profit and loss account

	2025 €	2024 €
At 6 July 2024	(5,438)	(1,587)
Loss for the financial year	(2,020)	(3,851)
At 5 July 2025	(7,458)	(5,438)

8. Capital commitments

The company had no material capital commitments at the financial year-ended 5 July 2025.

9. Post-Balance Sheet Events

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

Powerful Logos Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 5 July 2025

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 March 2026.