

TONY PURCELL FREELANCE LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th APRIL 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Tony Purcell Freelance Limited

Year ended 30th April 2025

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Tony Purcell Freelance Limited

Directors and other information

Directors:	Tony Purcell Valerie Reid
Secretary:	Tony Purcell
Accountants:	LPE Accounting Services Ltd Garadice House 3-4 Fairview Dublin 3
Bankers:	AIB Church Road Greystones Co. Wicklow
Registered office:	6 Kent Terrace Barnhill Road Dalkey Co. Dublin
Place of business:	6 Kent Terrace Barnhill Road Dalkey Co. Dublin
Company Number:	455726

Tony Purcell Freelance Limited

Year ended 30th April 2025

Directors' Responsibility Statement

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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council, [and promulgated by Chartered Accountants Ireland] including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting polices and 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 and enable the financial statements to be audited. 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.

On behalf of the board

Tony Purcell
Tony Purcell

13th Jan 2026
Date

Valerie Reid
Valerie Reid

13th Jan 2026
Date

Tony Purcell Freelance Limited

Balance sheet as at 30th April 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets		404	723
Current assets			
Debtors	3	12,715	7,879
Cash at bank and in hand		1	5
		12,716	7,884
Creditors: amounts falling due within one year	4	(24,423)	(24,517)
Net current liabilities		(11,707)	(16,633)
Total net liabilities		(11,303)	(15,910)
Capital and reserves			
Share Capital		100	100
Profit and loss account	5	(11,403)	(16,010)
Total equity shareholders' funds		(11,303)	(15,910)

We, as directors of Tony Purcell Freelance Limited, state that :

The company is availing itself on the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;

The company is availing itself on the exemption on the grounds that the conditions specified in Section 358 is complied with;

No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

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

We as directors of ETP (Ireland) Ltd, state that the company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that is entitled to the benefit of that exemption as a company the qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the board of directors on 13 Jan 2026 and authorised for issue date 13 Jan 2026. They were signed on its behalf by:

Tony Purcell
Tony Purcell

Date: 13th Jan 2026

Valerie Reid
Valerie Reid

Date: 13th Jan 2026

Tony Purcell Freelance Limited

Notes to the financial statements for the year ended 30th April 2025

1 General information

Tony Purcell Freelance Limited is engaged in project of advertising, graphic design and consultancy services. The company is a limited liability company incorporated in the Republic of Ireland.

2 Accounting policies

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

a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) as adapted by section 1A of FRS 102, and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

b) Turnover

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

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

c) Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) Current tax

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.

(i) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Tony Purcell Freelance Limited

Notes to the financial statements for the year ended 30th April 2025

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted

d) Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

e) 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.

f) Cashflow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Tony Purcell Freelance Limited

Notes to the financial statements for the year ended 30th April 2025

3 Debtors	2025	2024
	€	€
Trade Debtors	12,715	7,879
	<u>12,715</u>	<u>7,879</u>
4 Creditors: Amounts falling due within one year	2025	2024
	€	€
Creditors & Accrued expenses	4,225	4,867
PAYE/PRSI	71	589
Directors loan	13,019	11,686
Sundry Creditor	6,437	6,437
Corporation Tax	671	938
	<u>24,423</u>	<u>24,517</u>

Tony Purcell Freelance Limited

Notes to the financial statements for the year ended 30th April 2025

5 Reserves/Profit & Loss	2025	2024
	€	€
Opening Profit & Loss/Reserves	(16,010)	(22,634)
Profit/(Loss) for the year	4,607	6,624
Closing Profit & Loss/Reserves	<u>(11,403)</u>	<u>(16,010)</u>

6 Post balance sheet events

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

7 Ultimate controlling party

The ultimate controlling party of the company are the directors.

8 Approval of financial statements

The financial statements were approved by the directors on 13 Jan 2025.