

Registration number 675753

PLANNING2EXTEND LIMITED

Abridged Unaudited Financial Statements

for the financial year ended 31st December 2025

PLANNING2EXTEND LIMITED

| | Page |
|--|-------|
| Directors and Other Information | 2 |
| Directors Responsibilities Statement | 3 |
| Directors Declaration | 4 |
| Abridged Balance Sheet | 5 - 6 |
| Notes to the Abridged Financial Statements | 7 -11 |

PLANNING2EXTEND LIMITED

Directors and Other Information

| | |
|-------------------|---|
| Directors | Francis Brennan |
| Secretary | Kelly Walsh |
| Company number | 675753 |
| Registered Office | 17 Clonshaugh Meadow Clonshaugh Dublin 17 D17 EF44 |
| Business Address | 17 Clonshaugh Meadow Clonshaugh Dublin 17 D17 EF44 |

PLANNING2EXTEND LIMITED

Directors Responsibilities Statement

The Director is responsible for preparing the Director Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council

Irish company law requires the directors to prepare financial statements for each year

Under that law, the director have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS102 “ The Financial Reporting Standard applicable in the UK and Republic of Ireland” issued by the Financial Reporting Council, the directors must not approve the financial statement 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 that financial year and otherwise comply with the Companies Act 2014

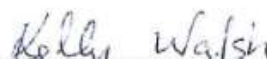
In preparing these financial statements the director is required to:

- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements 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 reasons for any material departure from those standards;
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Director 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 prepared



Francis Brennan
Director



Kelly Walsh
Secretary

Date: 05/03/2026

Date: 05/03/2026

PLANNING2EXTEND LIMITED

Director Declaration on unaudited financial statements

In relation to the financial statements comprising the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes:

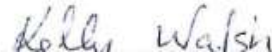
The Director approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern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

The Director confirm that they have made available all the company's accounting records and provided all 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 year ended 31st December 2025



Francis Brennan
Director



Kelly Walsh
Secretary

Date: 05/03/2026

Date: 05/03/2026

PLANNING2EXTEND LIMITED

**Abridged Balance Sheet
as at 31st December 2025**

| | Notes | 2025 € | 2024 € |
|---|-------|--------------|--------------|
| Current Assets | | | |
| Other Debtors | 6 | 100 | 100 |
| Cash at bank and in hand | | <u>1,174</u> | <u>1,285</u> |
| | | <u>1,274</u> | <u>1,385</u> |
| Creditors: amounts falling due within one year | | | |
| | 7 | 1,544 | 1,800 |
| Net current Liabilities | | <u>(270)</u> | <u>(415)</u> |
| Net Liabilities | | <u>(270)</u> | <u>(415)</u> |
| Capital and reserves | | | |
| Called up share capital presented as equity | | 100 | 100 |
| Profit and loss account | | (370) | (515) |
| Shareholders' equity | | <u>(270)</u> | <u>(415)</u> |

These financial statements have been prepared in accordance with the Small Companies Regime.

I, as director of PLANNING2EXTEND Limited, state that:

(a) the company is availing itself of audit exemption - 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 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; and

PLANNING2EXTEND LIMITED


**Abridged Balance Sheet
as at 31st December 2025**

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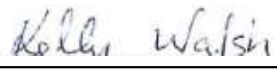
(d) the director acknowledge the obligations of the company, under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for that financial year, and 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 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

Approved and authorised for issue by the board of directors and signed on its behalf by:



Francis Brennan
Director



Kelly Walsh
Secretary

Date: 05/03/2026

PLANNING2EXTEND LIMITED

Notes to the abridged financial statements for the financial year ended 31st December 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of PLANNING2EXTEND Limited for the financial year ended 31st December 2025.

PLANNING2EXTEND Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 675753). The Registered Office is 17 Clonshaugh Meadow, Clonshaugh, Dublin 17, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

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.

2.1 Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

PLANNING2EXTEND LIMITED

Notes to the abridged financial statements for the financial year ended 31st December 2025

.....continued

2.2 Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

2.3 Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

2.4 Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

PLANNING2EXTEND LIMITED

Notes to the abridged financial statements for the financial year ended 31st December 2025

.....continued

3. **Financial instruments**

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

Cash and cash equivalents

Cash at bank and in hand represents monies held in the bank current and deposit accounts.

Other financial assets

Other financial assets including trade debtors arising from goods and services provided to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Loans and borrowings

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

PLANNING2EXTEND LIMITED

**Notes to the abridged financial statements
for the financial year ended 31st December 2025**

.....continued

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

4. Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

5. Directors' remuneration and transactions

Directors' remuneration

Included in staff costs are the following in respect of directors of the company:

| | 2025 | 2024 |
|--|--------------|--------------|
| | € | € |
| Emoluments in respect of qualifying services | 3,374 | 3,866 |
| | <u>3,374</u> | <u>3,866</u> |

6.

Debtors

Other Debtors

| | 2025 | 2024 |
|---------------|------------|------------|
| | € | € |
| Other Debtors | 100 | 100 |
| | <u>100</u> | <u>100</u> |

All debtors are due within one year

PLANNING2EXTEND LIMITED

**Notes to the abridged financial statements
for the financial year ended 31st December 2025**

.....continued

| | | |
|--|--------------|--------------|
| 7. Creditors: amounts falling due within one year | 2025 | 2024 |
| | € | € |
| Trade creditors | 600 | 600 |
| Other creditors including tax and social insurance | 944 | 1,200 |
| | <u>1,544</u> | <u>1,800</u> |

8. Related parties and controlling party

Ultimate controlling party

The company is controlled by Francis Brennan who is the sole shareholder

Other related party transactions

There were no other related party transactions which require disclosure

| | | |
|--|-------------|-------------|
| 9. Appropriation of profit and loss account | 2025 | 2024 |
| | € | € |
| Profit/(Loss) for the financial year | <u>145</u> | <u>676</u> |
| Profit carried forward at the end of the financial year | <u>145</u> | <u>676</u> |