

ABRIDGED FINANCIAL STATEMENTS
TRUE COMMS SOLUTIONS LIMITED
FOR THE FINANCIAL YEAR ENDED
31 December 2025

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FOR THE FINANCIAL YEAR ENDED 31 December 2025

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TRUE COMMS SOLUTIONS LIMITED
DIRECTORS AND OTHER INFORMATION

DIRECTORS

David Plummer
Finbarr Plummer

SECRETARY

David Plummer

REGISTERED OFFICE

19 Clonshaugh Crescent
Clonshaugh
Dublin 17

REGISTERED NUMBER

399786

BANKERS

Bank of Ireland
125 O'Connell Street
Limerick

TRUE COMMS SOLUTIONS LTD LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT AND
DECLARATION ON ABRIDGED UNAUDITED FINANCIAL STATEMENTS

General responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework"). 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 those financial statements, the directors are 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 the 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 compiled. 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 abridged financial statements

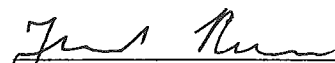
In relation to the abridged financial statements as set out on pages 4 to 8:

- 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 judgments 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025.

The financial statements were approved by the board of directors on 13 January 2024 and signed on its behalf by:



David Plummer
Director



Finbarr Plummer
Director

TRUE COMMS SOLUTIONS LTD LIMITED

ABRIDGED BALANCE SHEET AS AT 31 December 2025


	Note	2025 €	2024 €
FIXED ASSETS			
Tangible assets		-	-
Financial assets		-	-
		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Stocks		-	-
Debtors		-	-
Cash at bank and in hand		-	-
		<u>0</u>	<u>0</u>
CREDITORS (Amounts falling due within one financial year)			
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>0</u>	<u>0</u>
TOTAL NET ASSETS		<u>0</u>	<u>0</u>
CAPITAL AND RESERVES			
Called up share capital – presented as equity	9	100	100
Other un-denominated capital		-	-
Profit and loss account		(100)	(100)
		<u>0</u>	<u>0</u>
SHAREHOLDERS' FUNDS		<u>0</u>	<u>0</u>

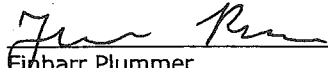
We, as Directors of TRUE COMMS SOLUTIONS LTD Limited, state that:

- (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 S.358 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under S.334(1) in accordance with S.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 and loss for such a 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 S.352 Companies Act 2014; 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 S.353 Companies Act 2014.

The financial statements were approved by the board of directors on 6 January 2026 and signed on its behalf by:

On behalf of the board:


 David Plummer
 Director


 Finbarr Plummer
 Director

TRUE COMMS SOLUTIONS LTD LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 December 2025

1. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. 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:

General information

TRUE COMMS SOLUTIONS LTD Limited is a company incorporated in Ireland under the Companies Act 2014. The company number is 399786 and the registered office is 19 Clonshaugh Crescent, Clonshaugh, Dublin 17. The nature of the company's operations and its principal activities are set out in the directors' report on pages 3 to 4. These financial statements are separate financial statements.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of TRUE COMMS SOLUTIONS LTD Limited is considered to be euro because that is the currency of the primary economic environment in which the company operates.

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, exclusive of trade discounts and value added tax. All of the turnover is generated within the Republic of Ireland.

Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any allowance for impairment. Depreciation is provided on all tangible fixed assets, other than investment properties and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Buildings	50 years
Plant and equipment	4 years
Motor vehicles	5 years

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Impairment of Assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

Non-financial assets

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

TRUE COMMS SOLUTIONS LTD LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - CONTINUED
FOR THE FINANCIAL YEAR ENDED 31 December 2025

2. ACCOUNTING POLICIES - CONTINUED

Financial Instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Stock

The company deals in two types of stocks, namely stock for resale and stock available for hire.

Stocks available for resale are stated at the lower of cost and estimated selling price less costs to complete and sell, which is equivalent to the net realisable value. Cost is calculated using the FIFO (first-in, first-out) method. An allowance is made for obsolete, slow-moving or defective items where appropriate.

Stocks available for hire are stated at cost and are written-off to the profit and loss account.

Retirement benefit costs

Retirement benefits to employees are funded by defined contribution schemes which are funded by contributions from the company and employees. Payments are made to pension trusts which are financially separate from the company. These payments are charged against the profits of the financial period in which they become payable.

Taxation

Current tax, including Irish corporation tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet 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 that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in financial periods different from those in which they are recognised in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

TRUE COMMS SOLUTIONS LTD LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - CONTINUED
FOR THE FINANCIAL YEAR ENDED 31 December 2025

2. ACCOUNTING POLICIES - CONTINUED

Taxation (continued)

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of the timing difference. Deferred tax relating to property, plant and equipment measured using the revaluation model and investment property is measured using the tax rates and allowances that apply to sale of the asset.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is presented in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax assets and liabilities are offset only if: a) the company has a legally enforceable right to set off current tax assets against current tax liabilities; and b) the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on the company and the company intends either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future financial period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 2, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised if the revision affects only that financial year or in the financial year of the revision and future financial years if the revision affects both current and future financial years.

Critical judgements in applying the Company's accounting policies

The following are the critical judgements, apart from those involving estimations (which are dealt with separately below), that the directors have made in the process of applying the company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

There were no critical judgements made by the directors during the financial year.

Key sources of estimation uncertainty – Recoverability of Trade Debtors

The directors estimate provisions in relation to trade debtors based on their judgement regarding recoverability of the debtor balances.

4. TURNOVER

The total turnover of the company for the financial year has been derived from its principal activity wholly undertaken in Ireland.

TRUE COMMS SOLUTIONS LTD LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - CONTINUED
FOR THE FINANCIAL YEAR ENDED 31 December 2025

5. EMPLOYEES AND REMUNERATION

	2025	2024
Average monthly number of employees (including directors)	0	0
	<u>0</u>	<u>0</u>
	2025	2024
	€	€
The aggregate payroll costs of these persons comprises:		
Wages and salaries	0	0
Social welfare costs	0	0
Pension costs	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Staff costs includes all remuneration of directors.
All staff costs were expensed during the current and prior financial year.

6. DIRECTORS REMUNERATION

	2025	2024
	€	€
Directors emoluments in respect of qualifying services	0	0
	<u>0</u>	<u>0</u>

All other disclosures required by Companies Act 2014 were €Nil for both the current and prior financial year.

7. PROFIT BEFORE TAXATION

	2025	2024
	€	€
Profit before taxation is stated after charging/(crediting):		
Depreciation	0	0
Gain on disposal of fixed asset	0	0
Cost of stock recognised as an expense	0	0
(Loss)/profit on fair value movement of investment	0	0
	<u>0</u>	<u>0</u>

8. TAXATION

	2025	2024
	€	€
Corporation tax based on the profit for the financial year	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

TRUE COMMS SOLUTIONS LTD LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - CONTINUED
FOR THE FINANCIAL YEAR ENDED 31 December 2025

The lower rate of corporation tax of 12½% applies to the company's trading profit. A rate of 25% relates to its passive income. The current tax charge for the financial year is greater than 12½% for the reasons set out below:

	2025 €	2024 €
Factors affecting tax charge for financial year:		
Profit on ordinary activities before tax	0	0
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland of 12½% (2024: 12½%)	0	0
	<u>0</u>	<u>0</u>
Current tax charge for the financial year	<u>0</u>	<u>0</u>

9. CALLED UP SHARE CAPITAL AND RESERVES	2025 €	2024 €
Authorised: 1,000 Ordinary shares of €1 each	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>
	2025 €	2024 €
Allotted, issued and fully paid – presented as equity 100 ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>
Presented as follows:		
Called up share capital presented as equity	100	100
Called up share capital presented as a liability	-	-
	<u>100</u>	<u>100</u>

Reserves:

The company's other reserves are as follows:

The profit and loss reserve represents cumulative profits or losses net of dividends paid and other adjustments.

Other undenominated capital

Other undenominated capital relates to a capital redemption reserve fund granted in a previous financial year.

Capital reserve

The capital reserve represents the net of assets and liabilities arising on the acquisition of the company's business.

10. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the financial year.

TRUE COMMS SOLUTIONS LTD LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - CONTINUED
FOR THE FINANCIAL YEAR ENDED 31 December 2025

11. CONTROLLING INTEREST

The controlling party of the company is the director, David Plummer.

12. ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of its size and nature, the company uses its accountants to prepare and submit returns to the tax authorities and Companies Registration Office and assist with the preparation of the financial statements.

13. COMPARATIVE INFORMATION

Comparative amounts have been reclassified, where necessary, to ensure consistency with the current year presentations.

14. SUBSEQUENT EVENTS

There were no significant events since the balance sheet date which affect the financial statements.

15. DIRECTORS AND SECRETARY AND THEIR INTERESTS

Other than as stated below, the directors and secretary of the company had no beneficial interests in the ordinary share capital of the company at 31 December 2025 or 31 December 2024:

	31 December 2025 Ordinary Shares of €1 each	31 December 2024 Ordinary Shares of €1 each
David Plummer	99	99
Finbarr Plummer	1	1