

Theletra Limited  
Financial Statements  
for the period ended 31st December 2025

Theletra Limited

Company Information

Director	Noel Caulfield
Secretary	Set Up Your Company
Company Number	677491
Registered Office	4 Seamus Ennis Road Finglas Village Dublin D11 EP60
Business Address	4 Seamus Ennis Road Finglas Village Dublin D11 EP60
Bankers	Allied Irish Bank

## STATEMENT OF DIRECTOR'S RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

### *General responsibilities*

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of that company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all Regulations to be constructed as one with that Act. They are also responsible for ensuring that the company otherwise complies with the provisions of that Act- relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them and to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

### *Directors' declaration on unaudited financial statements*

Notes in relation to the financial statements as set out

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.

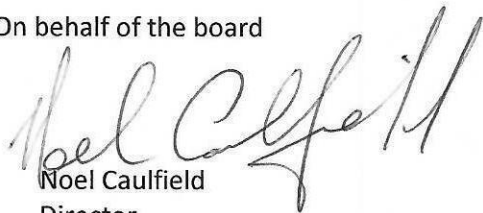
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended December 31st 2025.

There was no Director's remuneration during this period. There were no Director's Loans during the period. There were no related undertakings during the period or at any time.

The total number of staff employed at any one time was twelve.

The Directors approve these statutory Financial Statements and confirm 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.

On behalf of the board



Noel Caulfield  
Director

Date: 9<sup>th</sup> March 2026

# Balance Sheet

As at 31st December 2025.

<b>Fixed assets</b>		
Tangible assets		€3639
<b>Current assets</b>		
Bank	€ 3577	
Stock	€ 2315	
Debtors	€ 195	€ 9726
<b>Net Current Liabilities</b>		
Net current liabilities		€ 8881
<b>Net assets/ (liabilities)</b>		€ 845
<b>Capital and reserves</b>		
Profit and loss account		€ 845
<b>Equity shareholders' funds</b>		€ 845

We, as directors of Theletra 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 Section 358 is complied with

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334 (2)

(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 proper accounting records; to prepare statutory financial statements which give a true and fair view of the assets, liabilities and financial position of the company as at year end date 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 applicable to the company.

(e)The company has relied on the specific 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.

These statutory financial statements were approved and authorised for issue on 9<sup>th</sup> March 2026

On behalf of the Board



Noel Caulfield  
Director

Set Up Your Company  
Secretary

## **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.

### **Basis of Preparation**

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

### **Cash Flow Statements**

The company meets the size criteria for a small company set by the Companies (Amendment) Act and it has not prepared a cash flow statement.

### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated to write down cost of tangible fixed assets to their estimated residual value over their expected useful lives.

### **Stocks**

Stock which comprise frames and lenses components for resale together with related costs are stated at the lower of cost and net realisable value.

### **Leased Assets**

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

### **Taxation**

The charge for taxation is based on the profit for the year. Deferred taxation is not accounted for in respect of timing differences.