

SHOW AND TELL COMMUNICATIONS LIMITED

FINANCIAL STATEMENTS

Period Ended 31st Dec 2025

REGISTERED NUMBER: 559963

SHOW AND TELL COMMUNICATIONS LIMITED

COMPANY INFORMATION

Period Ended 31st Dec 2025

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SHOW AND TELL COMMUNICATIONS LIMITED

COMPANY INFORMATION

Period Ended 31st Dec 2025

DIRECTORS Roger Overall
Anne O'Leary

SECRETARY Roger Overall

REGISTERED OFFICE Lotamore
Glanimre
Co. Cork
T45 F892

REGISTERED NUMBER 559963

BUSINESS ADDRESS Lotamore
Glanimre
Co. Cork
T45 F892

PRINCIPAL BANKERS Bank of Ireland
Blackpool Shopping Centre
Blackpool
Co. Cork
T23 CTP0

SHOW AND TELL COMMUNICATIONS LIMITED

DIRECTORS' REPORT

Period Ended 31st Dec 2025

The directors present their report and the financial statements for the	Period Ended 31st Dec 2025	
Profit/(Loss) on ordinary activities before taxation for the financial year		€ <u>733</u>
Profit/(Loss) on ordinary activities after taxation for the financial year		<u>733</u>
Retained Profit/(Loss) for the financial year		<u><u>733</u></u>

PRINCIPAL ACTIVITY

The principal activity of the company in the period was the provision of writing and audio- and visual content creation services

REVIEW OF THE BUSINESS AND FUTURE DEVELOPMENTS

Both the level of business and the year end financial position were satisfactory and the directors expect that the level of activity will be increased in the foreseeable future

IMPORTANT EVENTS SINCE THE YEAR END

No matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operation of the company, the results of those operations, or the state of affairs of the company in financial years subsequent to the financial Period Ended 31st Dec 2025

DIRECTORS AND THEIR INTERESTS

The directors in office in the year and their beneficial interests in the company at the balance sheet date and the beginning of the year (or on appointment if later) were as follows:

		Number of Shares	
		2025	2024
Roger Overall	Ordinary Shares of €1 each	100	100
Anne O'Leary	Ordinary Shares of €1 each	0	0

BOOKS OF ACCOUNT

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 regarding adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at Lotamore, Glanmire, Co. Cork

SHOW AND TELL COMMUNICATIONS LIMITED

DIRECTORS' REPORT

Period Ended 31st Dec 2025

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

General responsibilities

The directors are responsible for preparing the Annual 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 Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

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 construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of the 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 to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the 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 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 31st Dec 2025

On behalf of the board

Roger Overall
(Secretary)

Anne O'Leary
(Director)

Date: 13/01/2026

SHOW AND TELL COMMUNICATIONS LIMITED

BALANCE SHEET

Period Ended 31st Dec 2025

		2025	2024
	Notes	€	€
FIXED ASSETS			
Tangible Assets		2,269	2,852
	4	<u>2,269</u>	<u>2,852</u>
CURRENT ASSETS			
Debtors	5	4,923	4,651
Cash at bank and in hand		4,727	5,503
		<u>9,650</u>	<u>10,154</u>
CURRENT LIABILITIES			
Creditors	6	642	676
Bank Overdraft & Short Term Loans	7	1,216	1,392
Taxation Creditors	8	4,952	6,562
		<u>6,810</u>	<u>8,630</u>
NET CURRENT ASSETS / (LIABILITIES)		<u>2,840</u>	<u>1,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,109</u>	<u>4,376</u>
CAPITAL AND RESERVES			
Called up share capital	9	100	100
Profit and loss account		5,009	4,276
EQUITY SHAREHOLDER'S FUNDS	11	<u>5,109</u>	<u>4,376</u>

We, as Directors of SHOW AND TELL COMMUNICATIONS 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 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,
- (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 on 13 January 2026

Roger Overall
(Secretary)

Anne O'Leary
(Director)

The notes on pages 6 - 8 form part of these financial statements

SHOW AND TELL COMMUNICATIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

Period Ended 31st Dec 2025

1. STATEMENT OF ACCOUNTING POLICIES

1.1 Historical Cost Convention

The financial statements are prepared under the historical cost convention

1.2 Cash Flow Statement FRS1

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with Financial Reporting Standard 1: "Cash Flow Statements", it has not prepared a cash flow statement

1.3 Turnover

Turnover represents sales excluding VAT of marketing services

1.4 Tangible fixed assets and depreciation

All tangible fixed assets are stated at cost, less accumulated depreciation. Provision is made for depreciation on tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life as follows:

Office Equipment	-	12.5% Straight Line
Camera Equipment	-	12.5% Straight Line

2. OPERATING PROFIT

Operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible assets	582	854
Auditors' remuneration	0	0
	<u>0</u>	<u>0</u>

3. TAXATION

Current year taxation

	2025	2024
	€	€
Corporation Tax	0	0
	<u>0</u>	<u>0</u>

SHOW AND TELL COMMUNICATIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

Period Ended 31st Dec 2025

4. FIXED ASSETS

	Office Equipment	Camera Equipment	Total Tangible
	€	€	€
Cost			
At 1st Jan 2025	4,411	3,270	7,681
Additions	0	0	0
At 31st Dec 2025	<u>4,411</u>	<u>3,270</u>	<u>7,681</u>
Depreciation			
At 1st Jan 2025	2,255	2,574	4,829
Charge for the year	445	138	583
At 31st Dec 2025	<u>2,700</u>	<u>2,712</u>	<u>5,412</u>
Net Book Values			
At 1st Jan 2025	2,156	696	2,852
At 31st Dec 2025	<u>1,711</u>	<u>558</u>	<u>2,269</u>

5. DEBTORS

	2025	2024
	€	€
Trade Debtors	4,823	1,476
-Less Bad Debt Provision	0	0
Share Capital Not Paid	100	100
Prepayments & Sundry Debtors	0	3,075
	<u>4,923</u>	<u>4,651</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
Accruals and deferred income	300	300
Trade Creditors	184	252
Directors Loans	158	124
	<u>642</u>	<u>676</u>

7. BANK OVERDRAFT & LOANS

	2025	2024
	€	€
Overdraft	448	0
Bank Loan	768	1,392
	<u>1,216</u>	<u>1,392</u>

SHOW AND TELL COMMUNICATIONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

Period Ended 31st Dec 2025

8. TAXATION CREDITORS

	2025	2024
	€	€
Corporation Tax	0	0
PAYE / PRSI	561	2,243
VAT	4,391	4,319
	<u>4,952</u>	<u>6,562</u>

9. CALLED UP SHARE CAPITAL

	2025	2024
	€	€
Authorised equity Interests		
100,000 Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity interests		
1 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>

10. DIRECTORS AND THEIR INTERESTS

The directors in office in the year and their beneficial interests in the company at the balance sheet date and the beginning of the year (or on appointment if later) were as follows:

		Number of Shares	
		2025	2024
Roger Overall	Ordinary Shares of €1 each	100	100
Anne O'Leary	Ordinary Shares of €1 each	0	0

11. RECONCILIATION OF MOVEMENTS IN SHAREHOLDER FUNDS

	2025	2024
	€	€
Profit for the period	733	(5,244)
	<u>733</u>	<u>(5,244)</u>
Opening shareholder funds	4,376	9,620
Closing shareholder funds	<u>5,109</u>	<u>4,376</u>

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 13 January 2026