

Company Number: 423724

URL Limited

**Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025**

URL Limited
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URL Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

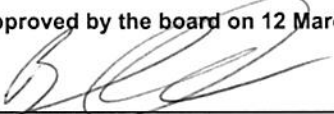
	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	353,569	353,569
Current Assets			
Receivables	6	9,483	65,867
Cash and cash equivalents		27,055	29,759
		36,538	95,626
Payables: amounts falling due within one year	7	(2,066)	(20,144)
Net Current Assets		34,472	75,482
Total Assets less Current Liabilities		388,041	429,051
Payables:			
amounts falling due after more than one year	8	(436,896)	(424,333)
Net (Liabilities)/Assets		(48,855)	4,718
Equity			
Called up share capital presented as equity		100	100
Retained earnings		(48,955)	4,618
Equity attributable to owners of the company		(48,855)	4,718

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of URL 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) I 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 financial 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 12 March 2026 and signed on its behalf by:



 Barry Oliver
 Director

URL Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. General Information

URL Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 13 Crowe Street, Dundalk, Co Louth which is also the principal place of business of the company. The principal activity of the company is the rental of property. 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.

Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Not depreciated
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Finance costs	2025	2024
	€	€
Interest	<u>12,563</u>	<u>16,750</u>
4. Employees		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
5. Property, plant and equipment		
	Land and buildings freehold	Total
	€	€
Cost or Valuation		
At 1 July 2024	<u>353,569</u>	<u>353,569</u>
At 30 June 2025	<u>353,569</u>	<u>353,569</u>
Depreciation		
At 1 July 2024	<u>-</u>	<u>-</u>
At 30 June 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 30 June 2025	<u>353,569</u>	<u>353,569</u>
At 30 June 2024	<u>353,569</u>	<u>353,569</u>

URL Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Receivables	2025	2024
	€	€
Trade receivables	-	53,239
Other debtors	-	6,261
Director's current account	9,300	5,861
Prepayments	183	506
	<u>9,483</u>	<u>65,867</u>
7. Payables	2025	2024
Amounts falling due within one year	€	€
Trade payables	-	1,987
Taxation	2,066	16,276
Accruals	-	1,881
	<u>2,066</u>	<u>20,144</u>
8. Payables	2025	2024
Amounts falling due after more than one year	€	€
Loans	<u>436,896</u>	<u>424,333</u>
Loans		
Repayable between one and two years	436,896	-
Repayable between two and five years	-	424,333
	<u>436,896</u>	<u>424,333</u>
9. Income Statement	2025	2024
	€	€
At 1 July 2024	4,618	(1,275)
(Loss)/profit for the financial year	(53,573)	5,893
At 30 June 2025	<u>(48,955)</u>	<u>4,618</u>
10. Director's remuneration	2025	2024
	€	€
Remuneration	<u>58,246</u>	<u>26,540</u>
11. Controlling interest		
The ultimate controlling party of the company is Barry Oliver.		