

Company registration number: 700760

Coosheen Enterprises Limited

Financial Statements

for the financial year ended 31 December 2025

Coosheen Enterprises Limited

Contents

	Page
Directors responsibilities statement	1
Balance sheet	2 - 3
Notes to the abridged financial statements	4 - 5

Coosheen Enterprises Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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; 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. 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.

Coosheen Enterprises Limited

Balance sheet As at 31 December 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Intangible assets	2	14,916		14,916	
Tangible assets	3	728		3,431	
		15,644		18,347	
Current assets					
Stocks	4	21,083		21,098	
Debtors		6,724		7,612	
Cash at bank and in hand		5,229		1,672	
		33,036		30,382	
Creditors: amounts falling due within one year					
		(46,398)		(40,678)	
Net current liabilities			(13,362)		
Total assets less current liabilities			2,282	8,051	
Net assets			2,282	8,051	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and loss account		2,182		7,951	
Shareholders funds			2,282	8,051	

These 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'.

The notes on pages 4 to 5 form part of these abridged financial statements.

Coosheen Enterprises Limited

**Balance sheet (continued)
As at 31 December 2025**

We, as directors of Coosheen Enterprises Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 25 March 2026 and signed on behalf of the board by:

Mr. David Nagle
Director

Mrs. Helen Nagle
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

Coosheen Enterprises Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	20 %
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price.

Coosheen Enterprises Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

2. Intangible assets		Goodwill	Total
		€	€
Cost			
At 1 January 2025 and 31 December 2025		14,916	14,916
		<u> </u>	<u> </u>
Amortisation			
At 1 January 2025 and 31 December 2025		-	-
		<u> </u>	<u> </u>
Carrying amount			
At 31 December 2025		14,916	14,916
		<u> </u>	<u> </u>
At 31 December 2024		14,916	14,916
		<u> </u>	<u> </u>
3. Tangible assets			
	Fixtures, fittings and equipment	Total	
	€	€	
Cost			
At 1 January 2025	13,514	13,514	
At 31 December 2025	13,514	13,514	
	<u> </u>	<u> </u>	
Depreciation			
At 1 January 2025	10,083	10,083	
Charge for the financial year	2,703	2,703	
	<u> </u>	<u> </u>	
At 31 December 2025	12,786	12,786	
	<u> </u>	<u> </u>	
Carrying amount			
At 31 December 2025	728	728	
	<u> </u>	<u> </u>	
At 31 December 2024	3,431	3,431	
	<u> </u>	<u> </u>	
4. Stocks		2025	2024
		€	€
Closing Stock		21,083	21,098
		<u> </u>	<u> </u>

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25 March 2026.