

BLACKSOLE IRL LIMITED

COMPANY REGISTRATION NUMBER: 745891

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

BLACKSOLE IRL LIMITED

COMPANY INFORMATION

Directors	Peter Denton
Company Number	745891
Registered Office	Carrigcleena More Bweeng Mallow Cork P51 T2XR
Secretary	Deirdre Fleming
Company Number	745891
Registered Office	Carrigcleena More Bweeng Mallow Cork P51 T2XR

BLACKSOLE IRL LIMITED

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BLACKSOLE IRL LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 JANUARY 2026

The directors present their annual report and financial statements for the year ended 31 January 2026.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Peter Denton

Secretaries

The secretaries who held office during the year and up to the date of signature of the financial statements were as follows:

Deirdre Fleming

Audit and Micro Sized Company Exemption


We, as director and secretary of Blacksole IRL 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 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board:



Mr Peter Denton
Director
Date: 31/01/2026



Ms Deirdre Fleming
Secretary
Date: 31/01/2026

BLACKSOLE IRL LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	2025-26 €
Turnover		0
Cost of sales		0
Gross profit		0
Administrative expenses		(120)
Other operating income		0
Operating (loss)/profit		(120)
Interest payable and similar expenses		0
Profit/(loss) before taxation		(120)
Tax on (loss)/profit		0
(Loss)/profit after tax		(120)

BALANCE SHEET

AS AT 31 JANUARY 2026

	2025-26	
	€	€
FIXED ASSETS		
Intangible assets		0
Tangible assets		0
Investments		0
		<u>0</u>
CURRENT ASSETS		
Debtors	0	
Cash at bank	<u>20</u>	
	20	
CREDITORS		
Director Loan	(120)	
NET CURRENT ASSETS		<u>20</u>
Creditors: amounts falling due after more than one year		0
NET LIABILITIES		<u>0</u>
CAPITAL AND RESERVES		
Called-up share capital		10
Profit and Loss Account		(130)
Total Shareholder Funds		(120)

We, as director and secretary of Blacksole IRL 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 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board:



Mr Peter Denton
Director
Date: 31/01/2026



Ms Deirdre Fleming
Secretary
Date: 31/01/2026

NOTES TO FINANCIAL STATEMENTS

1 Accounting policies

Company information

Blacksole IRL Limited is a private company limited by shares. The registered office is Carrigcleena More, Bweeng, Mallow, Cork, P51 T2XR.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2014 as applicable to companies subject to the Micro Companies and Audit exemptions.

The financial statements are prepared in Euro (€), which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest Euro (€).

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The directors, having made due and careful enquiry and preparing forecasts, are of the opinion that the company has adequate working capital to execute its operations over the next 12 months. The directors, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. As a result, the directors have continued to adopt the going concern basis of accounting in preparing these annual financial statements.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings	33% on cost
Computer equipment	33% on cost

1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company’s liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss

account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.8 Foreign exchange

Transactions in currencies other than Euro are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.9 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025-26 Number
Total	1