

Company Number: 735375

**Blacktype Investments Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

**Blacktype Investments Ltd**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Accountants' Report	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 10

**Blacktype Investments Ltd**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 28 February 2025

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

**Signed on behalf of the board**

**Anthony Cahill**  
Director

21 January 2026

**Angela Cahill**  
Director

21 January 2026

**Blacktype Investments Ltd**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Blacktype Investments Ltd for the financial year ended 28 February 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 28 February 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Blacktype Investments Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by our regulatory bodies and have complied with the relevant ethical guidance laid down by our regulatory bodies relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 28 February 2025 your duty to ensure that Blacktype Investments Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Blacktype Investments Ltd. You consider that Blacktype Investments Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Blacktype Investments Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**XEINADIN**  
74 Northumberland Road  
Ballsbridge  
D04 XF75  
Ireland

**21 January 2026**

## Blacktype Investments Ltd

### BALANCE SHEET

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	6	20,000	-
Tangible assets	7	31,350	-
<b>Fixed Assets</b>		<u>51,350</u>	<u>-</u>
<b>Current Assets</b>			
Stocks	8	253,765	-
Debtors	9	92,425	21,500
Cash and cash equivalents		22,508	-
		<u>368,698</u>	<u>21,500</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(431,248)</u>	<u>(21,610)</u>
<b>Net Current Liabilities</b>		<u>(62,550)</u>	<u>(110)</u>
<b>Total Assets less Current Liabilities</b>		<u>(11,200)</u>	<u>(110)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		(11,300)	(210)
<b>Equity attributable to owners of the company</b>		<u>(11,200)</u>	<u>(110)</u>

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.

We as Directors of Blacktype Investments Ltd, 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) 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 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 21 January 2026 and signed on its behalf by:

Anthony Cahill  
Director

Angela Cahill  
Director

**Blacktype Investments Ltd**  
**STATEMENT OF CHANGES IN EQUITY**

as at 28 February 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 March 2023</b>	-	-	-
Loss for the financial year	-	(210)	(210)
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 29 February 2024</b>	100	(210)	(110)
Loss for the financial year	-	(11,090)	(11,090)
<b>At 28 February 2025</b>	<b>100</b>	<b>(11,300)</b>	<b>(11,200)</b>

# Blacktype Investments Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

Blacktype Investments Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 735375. The registered office of the company is. The principal activity of the company is the retail sale of hardware, paints and glass in specialised stores. 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 financial year ended 28 February 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. 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.

#### Turnover

Turnover comprises the invoice value of goods or services supplied by the company.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other debtors

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.

## Blacktype Investments Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### Trade and other creditors

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.

### 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 Balance Sheet date.

### Ordinary share capital

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

### 3. Going concern

The company incurred a loss of €11,211 for the financial year and had net liabilities of €11,331 on the 28th of February 2025. This may cast significant doubt on the company's ability to continue as a going concern. However, the company has received assurances of continued financial support from the directors. On this basis, the directors have prepared the financial statement on a going concern basis.

4. Operating loss	2025 €	2024 €
<b>Operating loss is stated after charging:</b>		
Depreciation of tangible assets	4,479	-
Amortisation of goodwill	5,000	-
	<u>5,000</u>	<u>-</u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025 Number	2024 Number
Directors	3	3
Employees	2	2
	<u>5</u>	<u>5</u>

### 6. Intangible assets

	Goodwill €	Total €
<b>Cost</b>		
At 1 March 2024	-	-
Additions	25,000	25,000
At 28 February 2025	<u>25,000</u>	<u>25,000</u>
<b>Provision for diminution in value</b>		
Charge for financial year	5,000	5,000
At 28 February 2025	<u>5,000</u>	<u>5,000</u>
<b>Net book value</b>		
At 28 February 2025	<u>20,000</u>	<u>20,000</u>

continued

**Blacktype Investments Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2025

7. Tangible assets	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 March 2024	-	-
Additions	35,829	35,829
	<u>35,829</u>	<u>35,829</u>
At 28 February 2025	35,829	35,829
<b>Depreciation</b>		
At 1 March 2024	-	-
Charge for the financial year	4,479	4,479
	<u>4,479</u>	<u>4,479</u>
At 28 February 2025	4,479	4,479
<b>Net book value</b>		
At 28 February 2025	<u>31,350</u>	<u>31,350</u>
<b>8. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Finished goods and goods for resale	<u>253,765</u>	<u>-</u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>9. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	91,789	21,500
Taxation and social welfare	636	-
	<u>92,425</u>	<u>21,500</u>
<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	3,401	-
Amounts owed to connected parties (Note 14)	403,679	9,415
Taxation and social welfare	2,666	12,195
Other creditors	21,502	-
	<u>431,248</u>	<u>21,610</u>
<b>11. Income Statement</b>		
	<b>2025</b>	<b>2024</b>
	€	€
At 1 March 2024	(210)	-
Loss for the financial year	(11,090)	(210)
	<u>(11,300)</u>	<u>(210)</u>
At 28 February 2025	(11,300)	(210)
<b>12. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 28 February 2025.		

continued

**Blacktype Investments Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2025

<b>13. Directors' remuneration</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	<u>37,000</u>	<u>-</u>

**14. Related party transactions**

The following amounts are due to other connected parties:

	<b>2025</b>	<b>2024</b>
	€	€
Cahill & Son (Supermarkets) Limited	<u>403,679</u>	<u>9,415</u>

Eoghan, Anthony & Angela Cahill are also directors of Cahill & Son (Supermarkets) Limited.

**15. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.

**Overall Certificate  
For Financial Statements  
Section 347 (2)(b), Companies Act 2014**


**Company Name: Blacktype Investments Ltd**

**Company Number: 735375**

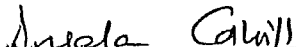
**Financial Year: 1 March 2024 to 28 February 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

  
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Anthony Cahill  
Director

21 January 2026

  
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Angela Cahill  
Secretary

21 January 2026

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