

**Registration number 365976**

**Max Cottica Ltd**

**Abridged accounts**

**for the period ended 31 December 2025**

# Max Cottica Ltd

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**Max Cottica Ltd**

**Directors and other information**

Directors Massimo Cottica  
Jane Egan

Secretary Massimo Cottica

Company number 365976

Registered office Kilgill  
Claregalway  
Co Galway

Accountants Majella Piggott  
  
Coole  
Gort  
Co galway

Business address Kilgill  
Claregalway  
Co galway

Bankers Bank Of Ireland  
Eyre Sq  
Galway

## **Max Cottica Ltd**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors made the following statement in respect of the 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 Auditing Practices Board in the UK and Ireland.

Irish 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 the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

In relation to the financial statements as set out on pages 3 to 6 :

- 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 prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Majella Piggott , Chartered Certified Accountant , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.
- 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 December 2025.

On behalf of the board

**Massimo Cottica**  
**Director**

**Jane Egan**  
**Director**

**Date:**

**Max Cottica Ltd**

**Abridged balance sheet  
as at 31 December 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		9,332		(14,368)
<b>Current assets</b>					
Cash at bank and in hand		15,368		23,466	
		15,368		23,466	
<b>Creditors: amounts falling due within one year</b>	5	(36,529)		(20,896)	
<b>Net current (liabilities)/assets</b>			(21,161)		2,570
<b>Total assets less current liabilities</b>			(11,829)		(11,798)
<b>Deficiency of assets</b>			(11,829)		(11,798)
<b>Capital and reserves</b>					
Called up share capital	6		12		12
Profit and loss account			(11,841)		(11,810)
<b>Equity shareholders' funds</b>			(11,829)		(11,798)

The directors 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

On behalf of the board

**Massimo Cottica**

**Director**

DATE:

**Jane Egan**

**Director**

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## Max Cottica Ltd

### Notes to the abridged financial statements for the period ended 31 December 2025

#### 1. Statement of 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.

##### 1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

##### 1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

##### 1.3. Turnover Policy

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

##### 1.4. Tangible fixed assets and depreciation

###### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

#### 2. Directors and their interests

The directors who served during the period and their interests in the company are as stated below:

	Ordinary shares		Preference shares	
	31/12/25	01/01/25 or date of appointment	31/12/25	01/01/25 or date of appointment
Massimo Cottica			-	-
Jane Egan	100	100	-	-

Massimo Cottica and Jane Egan retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

**Max Cottica Ltd**

**Notes to the abridged financial statements  
for the period ended 31 December 2025**

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**3. Transactions with directors**

There were no related party transactions with the directors during the period.

	<b>Tangible fixed assets €</b>	
<b>4. Fixed assets</b>		
<b>Cost</b>		
At 1 January 2025		23,700
At 31 December 2025		23,700
<b>Depreciation</b>		
At 1 January 2025		14,368
At 31 December 2025		14,368
<b>Net book values</b>		
At 31 December 2025		9,332
At 31 December 2024		9,332
<b>5. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b><i>Loans &amp; other borrowings</i></b>		
Bank overdraft	59	-
<b><i>Other creditors</i></b>		
Directors' accounts	28,453	1,923
Accruals and deferred income	1,230	7,313
<b><i>Taxation creditors</i></b>		
PAYE/PRSI	2	7,363
VAT	6,785	4,297
	36,529	20,896

**Max Cottica Ltd**

**Notes to the abridged financial statements  
for the period ended 31 December 2025**

..... continued

<b>6. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	-
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid equity</b>		
12 Ordinary shares of €1 each	12	12
	<u>          </u>	<u>          </u>

**7. Accounting Periods**

The current accounts are for a full year

**8. Approval of financial statements**

The financial statements were approved by the Board on and signed on its behalf by

**Massimo Cottica**  
**Director**

**Jane Egan**  
**Director**