

Company Number: 772747

Eric Cooper Lighting Limited

Abridged Unaudited Financial Statements

**for the financial period from 27 September 2024 (date of incorporation) to 31
December 2025**

Eric Cooper Lighting Limited
CONTENTS

	Page
Director and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

Eric Cooper Lighting Limited

DIRECTOR AND OTHER INFORMATION

Director	Mr Eric Cooper (Appointed 27 September 2024)
Company Secretary	Ms Hannah Stynes (Appointed 27 September 2024)
Company Number	772747
Registered Office	Suite 104 4/5 Burton Hall Road Sandyford Dublin 18
Business Address	185 Elm Mount Ave Beaumont Dublin 9
Accountants	CDDM Accountants Ltd T/A Doyle Murtagh & Co Chartered Certified Accountants Suite 104 4-5 Burton Hall Road Sandyford Dublin 18

Eric Cooper Lighting Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Dec 25 €
Fixed Assets	4,868
Current assets	30,842
Prepayments and accrued income	4,025
Creditors: amounts falling due within one year	(14,582)
Net Current Assets	20,285
Total Assets less Current Liabilities	25,153
Accruals and deferred income	(2,220)
Net Assets	22,933
Capital and Reserves	22,933

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Eric Cooper Lighting 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 period 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 3 March 2026 :

Mr Eric Cooper
Director

Eric Cooper Lighting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 27 September 2024 (date of incorporation) to 31 December 2025

1. General Information

Eric Cooper Lighting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 772747. The registered office of the company is Suite 104, 4/5 Burton Hall Road, Sandyford, Dublin 18. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting period

The financial statements have been prepared for the period from 27 September 2024 (date of incorporation) to 31 December 2025.

3. 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 financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax. Revenue is recognised over the duration of the service contracts in proportion to the turnover attributable to the part of the work performed during the financial period. Turnover on short term service contracts is recognised at completion.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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	- 4 years
----------------------------------	-----------

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 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.

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.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Eric Cooper Lighting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 27 September 2024 (date of incorporation) to 31 December 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

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

4. Appropriation of Income Statement	Dec 25
	€
Profit brought forward	-
Profit for the financial period	22,833
Retained profit carried forward	22,833

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 3 March 2026.