

Registration number: 553598

Blackbooks Cosec Limited

Annual Report and Unaudited Abridged Financial Statements

for the Financial Year Ended 31 May 2025

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Blackbooks Cosec Limited

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Blackbooks Cosec Limited
(Registration number: 553598)
Balance Sheet as at 31 May 2025

	Note	2025 €	2024 €
Called up share capital not paid		100	100
Capital and reserves		100	100

We, as directors of Blackbooks Cosec 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) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;

(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 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 exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014 and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'.

These abridged financial statements were approved and authorised by the Board on 30 September 2025 and signed on its behalf by:

Graham Burke
Director

My Company CoSec
Company secretary

Blackbooks Cosec Limited

Notes to the Unaudited Financial Statements for the Financial Year Ended 31 May 2025

1 General information

The company is a private company limited by share capital incorporated in Ireland.

The address of its registered office is:

S31 The Pottery Bakers Point
Pottery Road,
Dun Laoghaire,
Dublin
Ireland

These financial statements were authorised for issue by the Board on 30 September 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the financial years presented, unless otherwise stated.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified as disclosed in the accounting policies to include certain items at fair value. The principal accounting policies adopted are set out below. These financial statements have been prepared in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish Statute comprising the Companies Act 2014. The company qualifies as a micro company for the period as defined by section 280D of the Act in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at the transaction price plus cumulative interest income recognised less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.