

Coyne Wellness & Entertainment Ltd.

Abridged Unaudited Financial Statements

**for the financial period from 5 April 2024 (date of incorporation) to 28 February
2025**

Coyne Wellness & Entertainment Ltd.
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Coyne Wellness & Entertainment Ltd.

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 5 April 2024 (date of incorporation) to 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 period. 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 period end date and of the profit or loss of the company for the financial period 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

Mr. Damien Coyne
Director

Ms. Claire Coyne
Director

14 November 2025

Coyne Wellness & Entertainment Ltd.

BALANCE SHEET

as at 28 February 2025

	Notes	Feb 25 €
Fixed Assets		
Tangible assets	7	45,670
Current Assets		
Cash and cash equivalents		103
Creditors: amounts falling due within one year	8	(54,812)
Net Current Liabilities		(54,709)
Total Assets less Current Liabilities		(9,039)
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	9	(9,139)
Equity attributable to owners of the company		(9,039)

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 Coyne Wellness & Entertainment 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 period 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. 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 14 November 2025 and signed on its behalf by:

Mr. Damien Coyne
Director

Ms. Claire Coyne
Director

Coyne Wellness & Entertainment Ltd.
STATEMENT OF CHANGES IN EQUITY
as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
Loss for the financial period	-	(9,139)	(9,139)
Net proceeds of equity ordinary share issue	100	-	100
At 28 February 2025	100	(9,139)	(9,039)

Coyne Wellness & Entertainment Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 5 April 2024 (date of incorporation) to 28 February 2025

1. General Information

Coyne Wellness & Entertainment Ltd. is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 761222. The registered office of the company is Alexandra House,, Bluetown, Allenwood,, Naas,, Co. Kildare. which is also the principal place of business of the company. 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 period 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 period, 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 supplied by the company, exclusive of trade discounts and value added tax.

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
Motor vehicles	- 12.5% Straight line

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 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 period 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. Period of financial statements

The financial statements are for the 10 month 24 days period from 5 April 2024 (date of incorporation) to 28 February 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

Coyne Wellness & Entertainment Ltd.**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 5 April 2024 (date of incorporation) to 28 February 2025

5. Operating loss				Feb 25
				€
Operating loss is stated after charging:				
Depreciation of tangible assets				6,524
6. Employees				
The average monthly number of employees, including directors, during the financial period was 0, (Apr 24 - 0).				
7. Tangible assets				
	Fixtures, fittings and equipment	Motor vehicles	Total	
	€	€	€	
Cost				
At 5 April 2024	-	-	-	
Additions	36,444	12,750	49,194	
At 28 February 2025	36,444	12,750	49,194	
Depreciation				
At 5 April 2024	-	-	-	
Charge for the financial period	1,930	1,594	3,524	
At 28 February 2025	1,930	1,594	3,524	
Net book value				
At 28 February 2025	34,514	11,156	45,670	
8. Creditors				Feb 25
Amounts falling due within one year				€
Taxation				1,145
Directors' current accounts (Note 11)				53,667
				54,812
9. Income Statement				Feb 25
				€
At 5 April 2024				-
Loss for the financial period				(9,139)
At 28 February 2025				(9,139)
10. Capital commitments				
The company had no material capital commitments at the financial period-ended 28 February 2025.				
11. Directors' remuneration and transactions				Feb 25
				€
Remuneration				25,246

Coyne Wellness & Entertainment Ltd.**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 5 April 2024 (date of incorporation) to 28 February 2025

The following amounts are repayable to the directors:

Mr. Damien Coyne

Feb 25
€
53,667

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14 November 2025.