

Registered number: 663434

COBURN SOCIAL ENTERPRISE LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

COBURN SOCIAL ENTERPRISE LIMITED

COMPANY INFORMATION

Director	Gregory Coburn
Company secretary	Company Services Limited
Registered number	663434
Registered office	2 Ormand Road Drumcondra Dublin 9
Accountants	OSK Audit Limited Registered Auditors East Point Plaza East Point Business Park Dublin 3

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**DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

The director is responsible for preparing the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014.

Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company for the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 and enable them to ensure that the financial statements 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.

Director's declaration on unaudited financial statements

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

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available to OSK Audit Limited all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 June 2025.

COBURN SOCIAL ENTERPRISE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	2025 €	2024 €
Fixed assets	-	211
Current assets	20,870	5,807
Creditors: amounts falling due within one year	(9,284)	(8,832)
Net current assets/(liabilities)	11,586	(3,025)
Total assets less current liabilities	11,586	(2,814)
Net assets/(liabilities)	11,586	(2,814)
Capital and reserves	11,586	(2,814)
 Appropriation of Profit and loss account		
	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	(2,815)	(2,937)
Other movement in the profit and loss account	14,400	122
Profit and loss account carried forward at the end of the year	11,585	(2,815)

These financial statements have been prepared in accordance with the micro-companies regime.

I, as director of Coburn Social Enterprise 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 members 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

COBURN SOCIAL ENTERPRISE LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 JUNE 2025**

The financial statements were approved:

Gregory Coburn
Director

Date: 13 February 2026

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

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

1.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

1.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

1.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

COBURN SOCIAL ENTERPRISE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Tangible fixed assets

	Office equipment €
Cost or valuation	
At 1 July 2024	1,622
At 30 June 2025	1,622
Depreciation	
At 1 July 2024	1,411
Charge for the year on owned assets	211
At 30 June 2025	1,622
Net book value	
At 30 June 2025	-
<i>At 30 June 2024</i>	211

3. Debtors

	2025 €	2024 €
Trade debtors	861	202
Other debtors	500	500
Prepayments	301	210
	1,662	912

4. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	19,208	4,895
	19,208	4,895

COBURN SOCIAL ENTERPRISE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Corporation tax	1,399	-
Other creditors	6,655	7,725
Accruals	1,230	1,107
	9,284	8,832
	9,284	8,832

6. Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	(2,815)	(2,937)
Other movement in the profit and loss account	14,400	122
Profit and loss account carried forward at the end of the year	11,585	(2,815)
	11,585	(2,815)

7. Approval of financial statements

The director approved these financial statements for issue on 13 February 2026