

**COWAL PROMOTIONS LIMITED**

**Abridged Financial Statements  
for the Year ended 31 December 2025**

**Company No 500166**

**COWAL PROMOTIONS LIMITED**

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## **COWAL PROMOTIONS LIMITED**

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### **COMPANY INFORMATION**

Directors	Eleanor Cody Donnacha Cody Brian Cody
Secretary	Eleanor Cody
Company Number	500166
Registered Office	54 Mulgrave Street Dunlaoghaire Co. Dublin A96 AY20
Business Address	Sheestown Co. Kilkenny
Principal Bankers	Bank of Ireland Kilkenny

**COWAL PROMOTIONS LIMITED**

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**STATEMENT OF DIRECTORS RESPONSIBILITIES**

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to;

- Select suitable accounting policies and then apply them consistently.
- Made judgements and estimates that are reasonable and prudent.
- State whether the statutory 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
- Prepare the statutory 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, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory 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.

**Directors' declaration on unaudited financial statements**

In relation to the statutory financial statements as set out on page 3

- The directors approve these statutory 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 judgement underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2025

**On Behalf of the Board of**

Secretary/Director

Eleanor Cody



Director

Brian Cody



Date 3 February 2026

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**COWAL PROMOTIONS LIMITED**

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**BALANCE SHEET**

as at 31 December 2025

	2025 €	2024 €
<b>Current Assets</b>		
Cash at Bank		314,950
307,389		
Debtors and Prepayments	614	614
--	-----	-----
	315,564	308,003
<b>Current Liabilities</b>		
Creditors and Accruals	(10,465)	(13,432)
	-----	-----
<b>Net Current Assets</b>	305,099	294,571
	-----	-----
<b>Net Assets</b>	305,099	294,571
	=====	=====
<b>Capital and Reserves</b>		
Called up Share Capital	100	100
Revenue Reserves	304,999	294,471
	-----	-----
<b>Total Capital and Reserves</b>	305,099	294,571
	=====	=====

These 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'.

We, as directors of Cowal Promotions Limited state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 3 February 2026 and signed on behalf of the board by:

  
Eleanor Cody  
Director

  
Brian Cody  
Director

**COWAL PROMOTIONS LIMITED**

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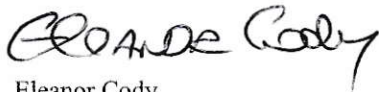
3

Balance sheet cont'

We as directors of Cowal Promotions 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 of the Companies Act 2014 are satisfied
- (c) The shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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 section 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 section 353 of the Companies Act 2014

These abridged financial statements were approved by the board of directors on 3 February 2026 and signed on behalf of the board by:



Eleanor Cody  
Director



Brian Cody  
Director

**NOTES ON THE FINANCIAL STATEMENTS  
for the year 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 audited financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015)

**1.2 Turnover Policy**

Turnover represents the total the total invoice, excluding value added tax, of sales during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on despatch of the goods

**1.3 Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

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

Fixtures, fittings and equipment      25% straight line

**1.4 Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to tax rates applying at the balance sheet date.

**2. Directors' and secretary and their interests in Shares of the Company**

**Ordinary Shares**

Eleanor Cody	50
Brian Cody	50

**3. Share Capital**

	2025
	€
<b>Authorised</b>	
100,000 Ordinary Shares of €1 each	100,000
	<u><u>          </u></u>
<b>Allotted, called up and fully paid up</b>	
100 Ordinary Shares of €1 each	100
	<u><u>          </u></u>