

Registration Number 705503

**Cookstown BK Limited (Audit Exempt Company*)
Small Companies Regime**

Abridged accounts

for the financial year ended 31 December 2025

* Cookstown BK Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

Cookstown BK Limited

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Cookstown BK Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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

Irish Company law requires the director to prepare financial statements for each financial year. Under the 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" 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 year end date and of the profit or loss of the company for the 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, enable him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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:

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements 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 they have made available to Ifac, the company's accounting records and provided all information necessary for the compilation of the financial statements.

- 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

Michael Foley

Michael Foley

Director

Date: 16 January 2026

Cookstown BK Limited

**Accountants' Report to the director
on the Unaudited financial statements of Cookstown BK Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of Cookstown BK Limited for the financial year ended 31 December 2025.

Respective responsibilities of directors and accountants

As described on page 1 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Cookstown BK Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

ifac

Ifac

Ifac House
Trim Retail Park
Trim
Co. Meath

16 January 2026

Cookstown BK Limited

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	5	100,979		26,681	
			100,979		26,681
Current assets					
Debtors	6	-		6,000	
Cash at bank and in hand		26,799		84,205	
		26,799		90,205	
Creditors: amounts falling due within one year	7	(14,659)		(15,237)	
Net current assets			12,140		74,968
Total assets less current liabilities			113,119		101,649
Net assets			113,119		101,649
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			113,019		101,549
Shareholders funds			113,119		101,649

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'.

The notes on pages 5 to 9 form part of these abridged financial statements.

Cookstown BK Limited

**Balance sheet (continued)
As at 31 December 2025**

I, as director of Cookstown BK Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 director of the company on 16 January 2026 and signed by:

Michael Foley

Michael Foley
Director

The notes on pages 5 to 9 form part of these abridged financial statements.

Cookstown BK Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% reducing balance
Fittings fixtures and equipment	- 12.5% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

Impairment reviews are carried out where there are events or changes incircumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (there is no policy of revaluing fixed assets).

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Deferred Tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 3 (2024: 3).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	69,425	62,560
Social insurance costs	2,146	2,044
Other retirement benefit costs	12,000	12,000
	<u>83,571</u>	<u>76,604</u>

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	46,002	40,000
Pension contributions to defined benefit plans in respect of qualifying services	12,000	12,000
	<u>58,002</u>	<u>52,000</u>

Cookstown BK Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	101,549	77,618
Profit for the financial year	11,470	23,931
At the end of the financial year	<u>113,019</u>	<u>101,549</u>

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025	65	29,036	29,101
Additions	244	88,479	88,723
At 31 December 2025	<u>309</u>	<u>117,515</u>	<u>117,824</u>
Depreciation			
At 1 January 2025	(3,949)	6,369	2,420
Charge for the financial year	532	13,893	14,425
At 31 December 2025	<u>(3,417)</u>	<u>20,262</u>	<u>16,845</u>
Carrying amount			
At 31 December 2025	<u>3,726</u>	<u>97,253</u>	<u>100,979</u>
At 31 December 2024	<u>4,014</u>	<u>22,667</u>	<u>26,681</u>

6. Debtors

	2025	2024
	€	€
Prepayments	-	6,000
	<u>-</u>	<u>6,000</u>

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	203	-
Other creditors including tax and social insurance	12,299	13,206
Accruals	2,157	2,031
	<u>14,659</u>	<u>15,237</u>

Cookstown BK Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

8. Directors transactions

Loan to company

Name of director or other person	Michael Foley	
	2025	2024
	€	€
At the start of the financial year	10,709	10,994
Advances made during the financial year	202	819
Amounts repaid during the financial year	(1,395)	(1,104)
At the end of the financial year	<u>9,516</u>	<u>10,709</u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16 January 2026.