

Company Number: 721070

Cootehill Digital Hub Limited
Unaudited Financial Statements
for the financial year ended 30 June 2025

Phillip Smyth Accountants Ltd
Certified Public Accountants
20 Market Street,
Cootehill
Co. Cavan
H16 XD58

Cootehill Digital Hub Limited

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Cootehill Digital Hub Limited
DIRECTOR AND OTHER INFORMATION

Director	Ronan Kelly
Company Secretary	Anna Obst
Company Number	721070
Registered Office and Business Address	1-6 Cavan Street Cootehill Co. Cavan
Accountants	Phillip Smyth Accountants Ltd Certified Public Accountants 20 Market Street, Cootehill Co. Cavan H16 XD58
Bankers	Revolut Business Konstitucijos ave. 21B, LT-08130 Vilnius, The Republic of Lithuania.

Cootehill Digital Hub Limited
CERTIFIED PUBLIC ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited financial statements of
Cootehill Digital Hub Limited
for the financial year ended 30 June 2025

In accordance with our engagement letter dated 9 February 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Cootehill Digital Hub Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by a director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that Cootehill Digital Hub Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Cootehill Digital Hub Limited. You consider that Cootehill Digital Hub Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Cootehill Digital Hub Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

PHILLIP SMYTH ACCOUNTANTS LTD

Certified Public Accountants
20 Market Street,
Cootehill
Co. Cavan
H16 XD58

9 February 2026

Cootehill Digital Hub Limited

INCOME STATEMENT

for the financial year ended 30 June 2025

	2025 €	2024 €
Turnover	2,655	1,450
Value adjustments and other amounts written off assets	(2,385)	(2,385)
Other expenses	(2,538)	(1,675)
	<hr/>	<hr/>
Loss	(2,268)	(2,610)
Accumulated (loss) brought forward	(4,943)	(2,333)
	<hr/>	<hr/>
Accumulated loss carried forward	(7,211)	(4,943)
	<hr/> <hr/>	<hr/> <hr/>

Cootehill Digital Hub Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025	2024
	€	€
Fixed Assets	11,922	14,307
Current assets	248	1,543
Creditors: amounts falling due within one year	(18,051)	(18,602)
Net Current Liabilities	(17,803)	(17,059)
Total Assets less Current Liabilities	(5,881)	(2,752)
Accruals and deferred income	(1,230)	(2,091)
Net Liabilities	(7,111)	(4,843)
Capital and Reserves	(7,111)	(4,843)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Cootehill Digital Hub 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 shareholders 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 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Director and authorised for issue on 9 February 2026 :

Anna Obst
Company Secretary

Ronan Kelly
Director

Cootehill Digital Hub Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Cootehill Digital Hub Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721070. The registered office of the company is 1-6 Cavan Street, Cootehill, Co. Cavan 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 financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 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.

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
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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 debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Cootehill Digital Hub Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(4,943)	(2,333)
Loss for the financial year	(2,268)	(2,610)
Loss carried forward	<u>(7,211)</u>	<u>(4,943)</u>

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 9 February 2026.

COOTEHILL DIGITAL HUB LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Cootehill Digital Hub Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 30 June 2025

	Schedule	2025 €	2024 €
Sales		<u>2,655</u>	<u>1,450</u>
Gross profit Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(4,923)</u>	<u>(4,060)</u>
Net loss		<u><u>(2,268)</u></u>	<u><u>(2,610)</u></u>

Cootehill Digital Hub Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial year ended 30 June 2025

	2025	2024
	€	€
Administration Expenses		
Insurance	930	930
Light and heat	654	-
Printing, postage and stationery	152	-
Advertising	17	-
Accountancy Fees	615	615
Bank charges	140	60
Credit card charges	9	9
Bad debts	-	60
General expenses	1	1
Company secretarial costs	20	-
Depreciation of tangible assets	2,385	2,385
	<hr/> 4,923 <hr/>	<hr/> 4,060 <hr/>