

Company registration number: 718220

Deborah Coe Limited

**Unaudited abridged financial statements
for the financial year ended 30 April 2025**

Deborah Coe Limited

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Deborah Coe Limited

Directors and other information

Director	Deborah Coe
Secretary	Philip Coe
Company number	718220
Registered office	Deborah Coe 2 Lia Fail East End Ballybunion Co Kerry V31 H966
Business address	2 Lia Fail East End Ballybunion Co Kerry V31 H966
Accountants	Stewart & MacLochlainn Portland House Port Road Letterkenny Co. Donegal
Bankers	Revolut Bank UAB Konstitucijos Ave 21B, LT - 08130 Vilnius Republic of Lithuania

Deborah Coe 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.

Company law requires the director to prepare financial statements for each financial year. Under that law, she has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable her to ensure that the financial statements comply with the Companies Act 2014. She has general responsibility for taking such steps as are reasonably open to her to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Deborah Coe
Director

Deborah Coe Limited

**Balance sheet
As at 30 April 2025**

	2025	2024
	€	€
Current assets	1,110	7,147
Creditors: amounts falling due within one year	<u>(4,565)</u>	<u>(10,250)</u>
Net current liabilities	<u>(3,455)</u>	<u>(3,103)</u>
Total assets less current liabilities	(3,455)	(3,103)
Accruals and deferred income	(1,800)	(1,800)
Net liabilities	<u><u>(5,255)</u></u>	<u><u>(4,903)</u></u>
Capital and reserves	<u><u>(5,255)</u></u>	<u><u>(4,903)</u></u>

I, as director of Deborah Coe 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 shareholder 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) 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 29 January 2026 and signed by:

Deborah Coe
Director

Deborah Coe Limited

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

Deborah Coe Limited is a limited company incorporated in the Republic of Ireland (Registered no 718220). The registered office is 2 Lia Fail, East End, Ballybunion. The company operates in the information technology industry.

2. Accounting policies and measurement bases

Basis of preparation

These statutory financial statements have been prepared in accordance with Companies Act 2014 (as amended), Micro Companies Regime and The Financial Reporting Standard applicable to the Micro-entities (FRS 105). The directors have done so on the basis that the company qualifies as a micro company in accordance with section 280D of the Companies Act 2014 (as amended) and therefore is entitled to prepare the financial statements in accordance with the micro companies regime.

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

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax

In accordance with the measurement rules set down in FRS 105, deferred tax is not recognised in respect of any timing differences.

Deborah Coe Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(4,913)	(10,553)
(Loss)/profit for the financial year	(352)	5,640
At the end of the financial year	<u>(5,265)</u>	<u>(4,913)</u>

4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 29 January 2026.