

**Company registration number: 565904**

**Courts News Ireland Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 April 2025**

**Courts News Ireland Limited**  
**Financial year ended 30 April 2025**

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**Courts News Ireland Limited**  
**Financial year ended 30 April 2025**

**Directors and other information**

<b>Directors</b>	Mr Diarmaid MacDermott Ms Felice Cohen Mr Brian Kavanagh
<b>Secretary</b>	Ms Felice Cohen
<b>Company number</b>	565904
<b>Registered office</b>	Courts News Ireland Limited C/O Alan Jones & Co. Office 10, New Town Centre Ashbourne County Meath A84K409
<b>Accountants</b>	Alan Jones & Co. Office 10 New Town Centre Ashbourne County Meath A84K409

**Courts News Ireland Limited**

**Unaudited balance sheet  
As at 30 April 2025**

	2025	2024
	€	€
Current assets	2	2
<b>Net current assets</b>	<u>2</u>	<u>2</u>
<b>Total assets less current liabilities</b>	2	2
<b>Net assets</b>	<u><u>2</u></u>	<u><u>2</u></u>
<b>Capital and reserves</b>	<u><u>2</u></u>	<u><u>2</u></u>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

We, as directors of Courts News Ireland 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) 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 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 board of directors on 26 February 2026 and signed on behalf of the board by:

**Mr Diarmaid MacDermott**  
Director

**Ms Felice Cohen**  
Director

## **Courts News Ireland Limited**

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

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Courts News Ireland Limited, C/O Alan Jones & Co., Office 10, New Town Centre, Ashbourne, County Meath, A84K409.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's unaudited 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 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The financial statements have been prepared and presented in the Euro currency (€) which is also the functional currency of the company.

##### **Profit and loss account policy**

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

## Courts News Ireland Limited

### Notes to the unaudited abridged financial statements (continued) Financial year ended 30 April 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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	2	2
At the end of the financial year	2	2

Disclosure for each director or other person is as follows:

#### Mr Diarmaid MacDermott

	2025	2024
	€	€
At the start of the financial year	2	2
At the end of the financial year	2	2

#### 5. Accounting periods

The current unaudited financial statements relate to the financial year ended 30 April 2025. The comparative figures relate to the year ended 30 April 2024.