

Company registration number: 438690

Browne Bookbinders Limited

Unaudited Abridged Financial Statements

For The Financial Year Ended 30 April 2025

Quintas Accounting Services (Ireland) Limited
Chartered Accountants
Heron House
Blackpool Park
Blackpool
Cork

Browne Bookbinders Limited

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Browne Bookbinders Limited

Balance sheet
As at 30 April 2025

	2025	2024
	€	€
Current assets	32,231	34,442
Creditors: amounts falling due within one year	(2,989)	(7,342)
Net current assets	<u>29,242</u>	<u>27,100</u>
Total assets less current liabilities	29,242	27,100
Accruals and deferred income	(3,400)	(3,200)
Net assets	<u><u>25,842</u></u>	<u><u>23,900</u></u>
Capital and reserves	<u><u>25,842</u></u>	<u><u>23,900</u></u>

We, as directors of Browne Bookbinders 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 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 15 January 2026 and signed on behalf of the board by:

Albert Browne
Director

Leonard Browne
Director

Browne Bookbinders Limited

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

1. General information

The financial statements comprising the profit and loss account, balance sheet and notes constitute the individual financial statements for the financial year ended 30th April 2025.

Browne Bookbinders Limited is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 438690). The address of the registered office is 55 Glenthorn Drive, Dublin Hill, Cork, which is also the principal place of business of the company. The principal activity of the company is the repair, restoration and binding of books and manuscripts.

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' and the Companies Act 2014.

3. Accounting policies

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 Certified Public 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.

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 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.

Browne Bookbinders Limited

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

Financial instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	23,800	14,966
Profit for the financial year	1,942	8,834
At the end of the financial year	<u>25,742</u>	<u>23,800</u>

Browne Bookbinders Limited

Notes to the abridged financial statements (continued)

Financial year ended 30 April 2025

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 15 January 2026.