

Books On The Green Limited
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Books On The Green Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

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Books On The Green Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that 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", applying Section 1A of that Standard, 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are 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.

Signed on behalf of the board

Brian O'Brien
Director



David O'Brien
Director



Date: 29/03/2026

Books On The Green Limited
BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	412	494
Current Assets			
Stocks	7	35,500	30,000
Debtors	8	54,847	44,588
Cash and cash equivalents		199,588	211,010
		289,935	285,598
Creditors: amounts falling due within one year	9	(4,053)	(9,500)
Net Current Assets		285,882	276,098
Total Assets less Current Liabilities		286,294	276,592
Creditors: amounts falling due after more than one year	10	-	(4,839)
Net Assets		286,294	271,753
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		286,167	271,626
Equity attributable to owners of the company		286,294	271,753

Books On The Green Limited
BALANCE SHEET

as at 31 August 2025

The 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", applying Section 1A of that Standard.

We as Directors of Books On The Green 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) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 29/7/25 and signed on its behalf by:

Brian O'Brien
Director



David O'Brien
Director



Books On The Green Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	127	250,255	250,382
Profit for the financial year	-	21,371	21,371
At 31 August 2024	127	271,626	271,753
Profit for the financial year	-	14,541	14,541
At 31 August 2025	127	286,167	286,294

Books On The Green Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Books On The Green Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 174853. The registered office of the company is 2 Seafort Avenue, Sandymount, Dublin 4 which is also the principal place of business of the company. The Company's principal activities during the year was the sale of new and secondhand books and toys. 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.

Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover represents amounts receivable for goods provided within the Republic of Ireland net of VAT.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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%
Computer Equipment	- 20%

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Books On The Green Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	82	82
Government grants received	(5,862)	-
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	(2,576)	451
	<u> </u>	<u> </u>
5. Employees		

The average monthly number of employees, including directors, during the financial year was 2. (2024 - 3).

	2025	2024
	Number	Number
Director	2	2
Employee	1	1
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	3	3

Books On The Green Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
Cost			
At 1 September 2024	2,679	14,050	16,729
At 31 August 2025	2,679	14,050	16,729
Depreciation			
At 1 September 2024	2,185	14,050	16,235
Charge for the financial year	82	-	82
At 31 August 2025	2,267	14,050	16,317
Net book value			
At 31 August 2025	412	-	412
At 31 August 2024	494	-	494

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	35,500	30,000

There are no material differences between the replacement cost of stock and the balance sheet amounts.

8. Debtors

	2025 €	2024 €
Trade debtors	38,479	41,768
Directors' current accounts (Note 13)	13,491	-
Taxation	2,877	2,820
	<u>54,847</u>	<u>44,588</u>

All debtors are due within one year and are provided interest free. All trade debtors are due within the company's normal terms. Trade debtors are shown net of impairment in respect of doubtful debts.

9. Creditors

Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	-	2,869
Taxation	771	878
Directors' current accounts (Note 13)	-	2,235
Other creditors	582	300
Accruals	2,700	3,218
	<u>4,053</u>	<u>9,500</u>

All creditors are due within one year. The repayment terms of trade creditors vary between the company's normal term and on demand.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

continued

Books On The Green Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	4,839
	<u>-</u>	<u>4,839</u>
Loans		
Repayable in one year or less, or on demand	-	2,869
Repayable between one and two years	-	2,869
Repayable between two and five years	-	1,970
	<u>-</u>	<u>7,708</u>

11. Profit and loss account

	2025	2024
	€	€
At 1 September 2024	271,626	250,255
Profit for the financial year	14,541	21,371
	<u>286,167</u>	<u>271,626</u>
At 31 August 2025	286,167	271,626

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

13. Directors' remuneration and transactions

	2025	2024
	€	€
Directors' remuneration		
Remuneration	46,427	44,927
Pension contributions	56,000	26,000
	<u>102,427</u>	<u>70,927</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Brian O'Brien	-	2,235
	<u>-</u>	<u>2,235</u>

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

29/03/2026