

Company Number: 591306

**Best Seller Books Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Best Seller Books Limited**  
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**Best Seller Books Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Ray Byrne Ray Hingston
<b>Company Secretary</b>	Ray Byrne
<b>Company Number</b>	591306
<b>Registered Office and Business Address</b>	Wineport Glasson Athlone Co. Westmeath
<b>Accountants</b>	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Tullamore Co. Offaly

# Best Seller Books Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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.

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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

The directors confirm that they have made available to BCA Tax & Business Consultants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

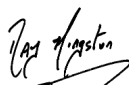
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

### Signed on behalf of the board



Ray Byrne  
Director

31 March 2026



Ray Hingston  
Director

31 March 2026

# Best Seller Books Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	74,017	96,810
<b>Current Assets</b>			
Stocks	6	14,712	16,104
Debtors	7	138,865	31,492
Cash and cash equivalents		154,218	148,901
		<b>307,795</b>	<b>196,497</b>
<b>Creditors: amounts falling due within one year</b>	8	<b>(190,510)</b>	<b>(191,728)</b>
<b>Net Current Assets</b>		<b>117,285</b>	<b>4,769</b>
<b>Total Assets less Current Liabilities</b>		<b>191,302</b>	<b>101,579</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		191,202	101,479
<b>Shareholders' Funds</b>		<b>191,302</b>	<b>101,579</b>

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 Best Seller Books 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 359 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 31 March 2026 and signed on its behalf by:

  
 \_\_\_\_\_  
 Ray Byrne  
 Director

  
 \_\_\_\_\_  
 Ray Hingston  
 Director

# Best Seller Books Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Best Seller Books Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 591306. The registered office of the company is Wineport, Glasson, Athlone, Co. Westmeath which is also the principal place of business of the company. The principal activity of the company is the operation of a café along with the sale of some ancillary retail products. 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 financial year ended 31 December 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 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 comprises the invoice value of goods and services 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.

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

**Best Seller Books Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**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 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.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>22,793</b>	43,501
Government grants received	-	(14,000)
	<u>          </u>	<u>          </u>

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 13).

	<b>2025</b>	2024
	<b>Number</b>	Number
Employees	<b>13</b>	13
	<u>          </u>	<u>          </u>

## Best Seller Books Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 5. Tangible assets

	Fixtures, fittings and equipment €
<b>Cost</b>	
At 1 January 2025	346,730
At 31 December 2025	346,730
<b>Depreciation</b>	
At 1 January 2025	249,920
Charge for the financial year	22,793
At 31 December 2025	272,713
<b>Net book value</b>	
At 31 December 2025	<b>74,017</b>
At 31 December 2024	96,810

There were no assets held under finance lease included in the tangible fixed assets.

6. Stocks	2025 €	2024 €
Finished goods and goods for resale	<b>14,712</b>	16,104

The replacement cost of stock does not differ significantly from the figures shown.

7. Debtors	2025 €	2024 €
Amounts owed by group undertakings	125,000	25,000
Taxation	7,201	-
Prepayments	6,664	6,492
	<b>138,865</b>	31,492

8. Creditors	2025 €	2024 €
<b>Amounts falling due within one year</b>		
Trade creditors	45,494	48,376
Amounts owed to group undertakings	69,951	69,951
Taxation	50,839	49,251
Other creditors	-	4,008
Accruals	24,226	20,142
	<b>190,510</b>	191,728

### 9. Income Statement

	2025 €	2024 €
At 1 January 2025	101,479	34,216
Profit for the financial year	89,723	67,263
At 31 December 2025	<b>191,202</b>	101,479

## **Best Seller Books Limited**

# **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

### **10. Capital commitments**

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

### **11. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

### **12. Parent company**

The company regards Moy Hospitality Partnership Limited as its parent company.

The company's ultimate parent undertaking is Moy Hospitality Partnership Limited.

The address of Moy Hospitality Partnership Limited is Wineport, Glasson, Athlone, Co. Westmeath.

Moy Hospitality Partnership Limited is regarded as both the controlling party and the ultimate controlling party.

### **13. Post-Balance Sheet Events**

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

### **14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 31 March 2026.