

DIARYBOOK LIMITED

DIARYBOOK LIMITED

**Abridged Unaudited Financial Statements
For the financial year ended
30 April 2025**

Registered number 296090

ABRIDGED UNAUDITED FINANCIAL STATEMENTS

DIARYBOOK LIMITED

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DIARYBOOK LIMITED

DIRECTORS AND OTHER INFORMATION AT DATE OF APPROVAL OF FINANCIAL STATEMENTS

Directors

Dermot O'Sullivan
James McEntee
Susan O'Sullivan

Secretary

Dermot O'Sullivan

Accountants

Byrne & Company
Chartered Accountant
Suite 1532
26 Upper Pembroke Street
Dublin 2
D02 X361

Bankers

Bank of Ireland
Trinity Branch
Dublin 2

Registered office

Ground Floor
71 Lower Baggot Street
Dublin D02 P593

DIARYBOOK LIMITED

BALANCE SHEET AS AT 30 APRIL 2025

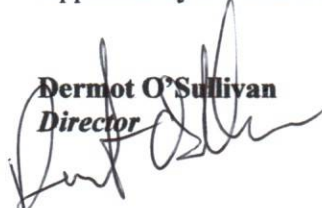
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>30,210</u>	<u>36,272</u>
		<u>30,210</u>	<u>36,272</u>
Current Assets			
Debtors	7	69,158	45,953
Cash at bank and in hand		<u>78,819</u>	<u>84,912</u>
		<u>147,977</u>	<u>130,865</u>
Creditors: Amounts falling due within one year	8	<u>(15,607)</u>	<u>(13,588)</u>
Net current assets		<u>132,370</u>	<u>117,277</u>
Total assets less current liabilities		<u>162,580</u>	<u>153,549</u>
Creditors: Amounts falling due after more than one year	9	(-)	(-)
Net assets		<u>162,580</u>	<u>153,549</u>
Capital and reserves			
Called up share capital presented as equity	12	97,772	97,772
Capital redemption reserve		3,810	3,810
Profit and loss account		<u>60,998</u>	<u>51,967</u>
Shareholders' equity		<u>162,580</u>	<u>153,549</u>

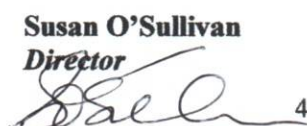
We, as directors of Diarybook Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company satisfies the conditions specified in Section 358 of the Companies Act 2014;
- the shareholders of the company have not served notice on the company under Section 334(1) of the Companies Act 2014 in accordance with Section 334(2) of that Act;
- the directors acknowledge the obligations of the company 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 year; and
 - otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the Small Companies Regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

Dermot O'Sullivan
Director


Susan O'Sullivan
Director


Date 12/03/2026

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. General Information

These financial statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes 1 to 20 constitute the individual financial statements of Diarybook Limited for the financial year ended 30 April 2025.

Diarybook Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Ground Floor, 71 Lower Baggot Street, Dublin D02 P593 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report on pages 3 to 6.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying Section 1A of that Standard.

Currency

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

Going Concern

The directors have a reasonable expectation that the company has adequate resources to meet its obligations for a period of at least 12 months from the date of approval of the financial statements, and to continue in operational existence for the foreseeable future.

The directors are of the opinion that the company has financial resources available to enable the company to manage its business risks successfully.

Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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* issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Revaluation gains, are recognised in other comprehensive income and accumulated in equity unless the gain reverses a previous revaluation loss on the same assets that was previously recognised in the profit and loss account, in which case the gain is also recognised in the profit and loss account.

Revaluation losses are recognised in other comprehensive income to the extent that they reverse previous gains recognised in equity in respect of the same asset. Revaluation losses in excess of previously accumulated gains in equity on individual assets are recognised in the profit and loss account.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Fixtures and fittings	-	over 5 years
Computer broadcast equipment	-	over 5 years

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Impairments of assets, other than financial instruments

Where there is objective evidence that recoverable amounts of an asset is less than its carrying value the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account, with the exception of losses on previously revalued tangible fixed assets, which are recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity, in respect of that asset.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the profit and loss account, except for impairments on previously revalued tangible assets, which are treated as revaluation increases to the extent that the revaluation was recognised in equity.

The recoverable amount of tangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services such as mobile text, e-mail and facsimile services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or services at the end of the financial year are not recognised as income and are included in creditors.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

Foreign currencies

Transactions and balances

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date of the valuation. All foreign exchange differences are taken to the profit and loss account.

Financial Instruments

Share Capital of the Company

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. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors for goods or services sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

Loans and borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. 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.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

Other financial liabilities

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Impairment of financial assets

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

Judgments and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Impairment of Trade Debtors

The company trades with a large and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of trade debtors is €69,158 (2024: €42,715).

Useful Lives of Tangible and Intangible Fixed Assets

Long-lived assets comprising primarily of fixtures and fittings, plant and machinery and motor vehicles represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them, if necessary, to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €30,210 (2024: €36,272).

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

3. Profit on ordinary activities before taxation

Profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
<i>Depreciation and amounts written off fixed assets:</i>		
Depreciation of tangible fixed assets owned	6,255	6,018
Depreciation of tangible fixed assets held under finance leases	-	-
	<u>6,255</u>	<u>6,018</u>
Operating lease rentals	-	-
(Profit)loss on disposal of tangible fixed assets	-	-
	<u> </u>	<u> </u>

4. Directors' remuneration and transactions

4a. Directors' remuneration

Included in staff costs are the following in respect of directors of the company:

	2025	2024
	€	€
Emoluments in respect of qualifying services	90,500	83,076
Company contributions in respect of qualifying services to Pension Scheme Fund, a defined contribution retirement benefit scheme	9,600	9,600
Compensation for loss of office of director of the company, paid by the company	-	-
	<u>100,100</u>	<u>92,676</u>

Other than as shown above any further required disclosures in sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

4. Directors' remuneration and transactions (continued)

4b. Transactions with directors and officers

Loans from directors

The following loans were made from the following directors. They are interest free, unsecured and repayable on demand.

Name of director	Dermot O'Sullivan	
	2025	2024
	€	€
At 1 May	-	-
Moneys advanced to company during the financial year	-	-
Interest (debit) credit on amortised cost	(-)	(-)
Amount repaid during the financial year	<u>(-)</u>	<u>(-)</u>
At 30 April	== -	== -
Maximum amount outstanding during financial year	== -	== -

4c. Other

Details of directors' interests in shares are provided in the Directors' Report.

5. Staff costs

The average monthly number of persons employed by the company (including executive directors) during the financial year analysed by category, was as follows:

	2025	2024
	Number	Number
Management	1	1
Administration	1	3
	<u>2</u>	<u>4</u>

Their aggregate remuneration comprised:

	2025	2024
	€	€
Wages and salaries, including social insurance	94,109	94,777
Pension costs	9,600	9,600
	<u>103,709</u>	<u>104,377</u>

All the amounts stated above were treated as an expense of the company in the financial year. No amount was capitalised into assets.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

6. Tangible fixed assets *Current financial year*

	Fixtures & Fittings	Computers & software	Motor vehicles	Total
	€	€	€	€
<i>Cost or valuation:</i>				
At 1 May 2024	57,021	302,237	-	359,258
Additions	-	193	-	193
Revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 April 2025	57,021	302,430	-	359,451
<i>Depreciation:</i>				
At 1 May 2024	56,472	266,514	-	322,986
Charge for financial year	-	6,255	-	6,255
Adjustments on revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 April 2025	56,472	272,769	-	329,241
<i>Net book value</i>				
At 30 April 2025	549	29,661	-	30,210
At 1 May 2024	549	37,531	-	38,080

Prior financial year

	Fixtures & Fittings	Computers & software	Motor vehicles	Total
	€	€	€	€
<i>Cost or valuation:</i>				
At 1 May 2023	57,021	298,026	-	355,047
Additions	-	4,211	-	4,211
Revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 April 2024	57,021	302,237	-	359,258
<i>Depreciation:</i>				
At 1 May 2023	56,472	260,495	-	316,967
Charge for financial year	-	6,019	-	6,019
Adjustments on revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 April 2024	56,472	266,514	-	322,986
<i>Net book value</i>				
At 30 April 2024	549	35,723	-	36,272
At 1 May 2023	549	37,531	-	38,080

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

7. Debtors

	2025	2024
	€	€
Trade debtors	69,158	42,715
Corporation tax repayable	-	3,238
Prepayments and accrued income	-	-
	<u>69,158</u>	<u>45,953</u>

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is thirty days. Trade debtors are shown net of impairment in respect of doubtful debts.

8. Creditors: amounts falling due within one year

	2025	2024
	€	€
Bank loans and overdrafts (note 10)	-	-
Obligations under finance leases and hire purchase contracts (note 10)	-	-
Trade creditors	1,205	1,108
Other creditors including tax and social insurance:		
Tax and social insurance		
Corporation tax	-	-
VAT	10,876	8,369
Payroll taxes	1,526	2,111
Other creditors	-	-
Accruals	2,000	2,000
	<u>15,607</u>	<u>13,588</u>

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors.

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment at the rate of 1% per month. No interest was due at the financial year end date.

The terms of the accruals are based on the underlying contracts.

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

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

9. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Bank loans (note 10)	-	-
Obligations under finance leases and hire purchase contracts (note 10)	-	-
Amounts owed to related parties	-	-
	<u>-</u>	<u>-</u>

10. Details of Borrowings

Bank loans and overdrafts

	2025	2024
	€	€
Current		
Bank overdraft facility	-	-
Term loans	-	-
	<u>-</u>	<u>-</u>
Non-current		
Term loans	-	-
	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>

Bank overdrafts are unsecured and repayable on demand.

Obligations under finance leases and hire purchase contracts

Analysis

	2025	2024
	€	€
Included in liabilities falling due within one year	-	-
Included in liabilities falling due after more than one year	-	-
	<u>-</u>	<u>-</u>

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

11. Details of Borrowings (continued)

Current financial year

Maturity analysis

	Within one year €	Between one & five years €	After five years €	Total €
<i>Indebtedness repayable other than by instalments:</i>				
Bank overdraft facility	-	-	-	-
<i>Indebtedness repayable by instalments:</i>				
Bank loans	-	-	-	-
Finance Leases:				
Net of finance charges	-	-	-	-
Total net indebtedness by instalments	-	-	-	-
Total	-	-	-	-

Prior financial year

Maturity analysis

	Within one year €	Between one & five years €	After five years €	Total €
<i>Indebtedness repayable other than by instalments:</i>				
Bank overdraft facility	-	-	-	-
<i>Indebtedness repayable by instalments:</i>				
Bank loans	-	-	-	-
Finance Leases:				
Net of finance charges	-	-	-	-
Total net indebtedness by instalments	-	-	-	-
Total	-	-	-	-

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

12. Called up share capital presented as equity

	2025	2024
	€	€
<i>Authorised:</i>		
1,000,000 Ordinary shares of €1.269738 each	<u>1,269,739</u>	<u>1,269,739</u>
	<u>1,269,739</u>	<u>1,269,739</u>
<i>Issued, allotted, called up and fully paid:</i>		
77,001 (2022: 77,001) Ordinary shares of €1.269738 each	<u>97,772</u>	<u>97,772</u>
	<u>97,772</u>	<u>97,772</u>

Ordinary Shares

The ordinary shares have no right to fixed income.

13. Events after the end of the financial year

There were no material events after the balance sheet date which would require adjustment or disclosure in these financial statements.

14. Other financial commitments

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	Land & Buildings	Land & Buildings
	€	€
Due:		
Within one year	-	-
Between one and five years	-	-
After five years	-	-
	<u>-</u>	<u>-</u>

15. Related party transactions and controlling party

Ultimate controlling party

In the opinion of the directors, the company is controlled by Dermot O'Sullivan.

Key management personnel compensation

The directors' remuneration disclosed in note 6 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors' remuneration and transactions, note 6.

DIARYBOOK LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

16. Financial instruments

The analysis of the carrying amounts of the financial instruments of the company required under section 11 of FRS 102 is as follows:

	2025	2024
	€	€
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	69,158	42,715
Cash at bank and in hand	78,819	84,912
<i>Financial liabilities measured at amortised cost</i>		
Bank and other loans	-	-
Trade creditors	1,205	1,108

17. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on

12/3/2026 .