

**Registration number 466976**

**CV Eye Limited**  
**Unaudited Financial Statements**  
**for the year ended 30 April 2025**

# CV Eye Limited

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## **CV Eye Limited**

### **Directors and other information**

Directors	Colm Gargan Matthew Upton
Secretary	Raymond Hughes
Company number	466976
Registered office	Unit 9, Greenhills Business Park, Drogheda, Co. Louth.
Business address	Unit 9, Greenhills Business Park, Drogheda, Co. Louth.
Bankers	Bank of Ireland, Laurence Street, Drogheda, Co. Louth.

## CV Eye Limited

### Extract from directors' report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares of the company during the financial year are as follows::

	Ordinary Shares	
	30/04/2025	30/04/2024
Colm Gargan	2	2
Matthew Upton	3	3

**CV Eye Limited**

**Balance Sheet  
as at 30 April 2025**

	Notes	€	2025	€	€	2024	€
<b>Current assets</b>							
Debtors		-				-	
Cash at bank and in hand		12				12	
		<u>12</u>				<u>12</u>	
<b>Creditors: amounts falling due within one year</b>							
		<u>-</u>				<u>-</u>	
<b>Net current assets</b>				12			12
<b>Total assets less current liabilities</b>							
				<u>12</u>			<u>12</u>
<b>Net assets</b>							
				<u>12</u>			<u>12</u>
<b>Capital and reserves</b>							
Called up share capital	2			12			12
Profit and loss account				-			-
<b>Shareholders' funds</b>							
				<u>12</u>			<u>12</u>

We the directors of CV Eye 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 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) of the Companies Act 2014
- (d) we acknowledge the company's obligation 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 its profit and loss for such a 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; We have done so on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353.
- (f) These financial statements have been prepared in accordance with the small companies regime.

On behalf of the board

\_\_\_\_\_  
Colm Gargan  
Director  
Date: 17th November 2025

\_\_\_\_\_  
Matthew Upton  
Director  
Date: 17th November 2025

**The notes on pages 5 to 6 form an integral part of these financial statements.**

**CV Eye Limited**

## CV Eye Limited

### Notes to the unaudited financial statements for the year ended 30 April 2025

#### 1. Statement of 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.

##### 1.1. Basis of preparation

The accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

##### 1.2. Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold; Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### 2. Share capital

	2025	2024
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<hr/>	<hr/>
<b>Allotted, called up and fully paid equity</b>		
12 Ordinary shares of €1 each	12	12
	<hr/>	<hr/>

**CV Eye Limited**

**Notes to the unaudited financial statements  
for the year ended 30 April 2025**

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**3. Accounting Periods**

The current accounts are for a full year.

**4. Approval of financial statements**

The financial statements were approved by the Board on 17 November 2025 and signed on its behalf by the directors.