

Company Number: 496344

**Abundance & Health Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Abundance & Health Limited

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# **Abundance & Health Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 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; 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity 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. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Denis Breen & Co Limited, 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 March 2025."

### **Signed on behalf of the board**

**Hiren Patel**  
Director

**18 December 2025**

**Jonathon Orchard**  
Director

**18 December 2025**

# Abundance & Health Limited

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	6	57,062	48,004
Tangible assets	7	322,074	389,555
<b>Fixed Assets</b>		<b>379,136</b>	<b>437,559</b>
<b>Current Assets</b>			
Stocks	8	861,731	983,836
Debtors	9	480,454	463,072
Cash and cash equivalents		207,571	224,737
		<b>1,549,756</b>	<b>1,671,645</b>
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<b>(490,766)</b>	<b>(842,529)</b>
<b>Net Current Assets</b>		<b>1,058,990</b>	<b>829,116</b>
<b>Total Assets less Current Liabilities</b>		<b>1,438,126</b>	<b>1,266,675</b>
<b>Creditors:</b> amounts falling due after more than one year	<b>11</b>	<b>(161,216)</b>	<b>(16,086)</b>
<b>Net Assets</b>		<b>1,276,910</b>	<b>1,250,589</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1,000	1,000
Revaluation reserve	12	33,789	24,731
Retained earnings		1,242,121	1,224,858
<b>Equity attributable to owners of the company</b>		<b>1,276,910</b>	<b>1,250,589</b>

## **Abundance & Health Limited**

### **BALANCE SHEET**

as at 31 March 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 Abundance & Health 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 18 December 2025 and signed on its behalf by:**

**Hiren Patel**  
Director

**Jonathon Orchard**  
Director

**Abundance & Health Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 March 2025

	Called up share capital €	Revaluation reserve €	Retained earnings €	Total €
<b>At 1 April 2023</b>	1,000	-	1,383,283	1,384,283
Loss for the financial year	-	-	(158,425)	(158,425)
Other movements in equity attributable to owners	-	24,731	-	24,731
<b>At 31 March 2024</b>	1,000	24,731	1,224,858	1,250,589
Profit for the financial year	-	-	17,263	17,263
Other movements in equity attributable to owners	-	9,058	-	9,058
<b>At 31 March 2025</b>	<b>1,000</b>	<b>33,789</b>	<b>1,242,121</b>	<b>1,276,910</b>

# Abundance & Health Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Abundance & Health Limited is a company limited by shares incorporated in Ireland. The registered office of the company is No 1 Maritana Gate, Canada Street, Waterford. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company's registration number is 496344.

### 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 March 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Intangible assets

##### Intangible assets

Intangible assets are cryptocurrencies carried at a revalued amount being the fair value at year end.

##### 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:

Equipment	-	12.5% Straight line
Fixtures, fittings and equipment	-	25% Straight line
Website Cost	-	15% Straight line

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.

# Abundance & Health Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 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, demand deposits with banks 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.

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### 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.

### Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

### Employee benefits

Short term employee benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which they are incurred.

### 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.

## Abundance & Health Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>87,884</b>	76,705
(Profit)/loss on foreign currencies	<b>(22,274)</b>	5,832
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>32,906</b>	10,415
	<u><u>          </u></u>	<u><u>          </u></u>
<b>5. Employees</b>		
The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).		
	<b>2025</b>	2024
	Number	Number
Administration	<b>2</b>	2
	<u><u>          </u></u>	<u><u>          </u></u>
<b>6. Intangible assets</b>		
		€
<b>Cost</b>		
At 1 April 2024		48,004
Additions		9,058
		<u>          </u>
At 31 March 2025		57,062
		<u>          </u>
<b>Net book value</b>		
At 31 March 2025		<b>57,062</b>
		<u><u>          </u></u>
At 31 March 2024		48,004
		<u><u>          </u></u>

**Abundance & Health Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**7. Tangible assets**

	Equipment	Fixtures, fittings and equipment	Website Cost	Total
	€	€	€	€
<b>Cost</b>				
At 1 April 2024	6,317	10,054	608,489	624,860
Additions	-	2,808	17,595	20,403
	<u>6,317</u>	<u>12,862</u>	<u>626,084</u>	<u>645,263</u>
<b>Depreciation</b>				
At 1 April 2024	4,582	8,162	222,561	235,305
Charge for the financial year	857	1,427	85,600	87,884
	<u>5,439</u>	<u>9,589</u>	<u>308,161</u>	<u>323,189</u>
<b>Net book value</b>				
At 31 March 2025	<u><b>878</b></u>	<u><b>3,273</b></u>	<u><b>317,923</b></u>	<u><b>322,074</b></u>
At 31 March 2024	<u>1,735</u>	<u>1,892</u>	<u>385,928</u>	<u>389,555</u>

**8. Stocks**

	2025	2024
	€	€
Finished goods and goods for resale	<u><b>861,731</b></u>	<u>983,836</u>

**9. Debtors**

	2025	2024
	€	€
Trade debtors	<b>171,564</b>	147,579
Other debtors	<b>221,740</b>	218,637
Taxation	-	30,000
Prepayments	<b>87,150</b>	66,856
	<u><b>480,454</b></u>	<u>463,072</u>

**10. Creditors**

<b>Amounts falling due within one year</b>	2025	2024
	€	€
Amounts owed to credit institutions	<b>69,773</b>	191,639
Trade creditors	<b>268,986</b>	296,159
Amounts owed to connected parties (Note 15)	-	71,451
Taxation	<b>112,468</b>	181,539
Directors' current accounts (Note 14)	<b>25,735</b>	23,335
Other creditors	<b>3,576</b>	20,917
Accruals	<b>10,228</b>	57,489
	<u><b>490,766</b></u>	<u>842,529</u>

## Abundance & Health Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

<b>11. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	<b>161,216</b>	16,086
	<u>          </u>	<u>          </u>
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>69,773</b>	191,639
Repayable between one and two years	<b>161,216</b>	16,086
	<u>          </u>	<u>          </u>
	<b>230,989</b>	207,725
	<u>          </u>	<u>          </u>

<b>12. Income Statement</b>	<b>Revaluation reserve</b>	<b>Profit and loss account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 April 2024	24,731	1,224,858	1,249,589
Profit/(loss) for the financial year	-	17,263	17,263
Other movements	9,058	-	9,058
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	<b>33,789</b>	<b>1,242,121</b>	<b>1,275,910</b>
	<u>          </u>	<u>          </u>	<u>          </u>

### 13. Capital commitments

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

<b>14. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>3,000</b>	3,000
	<u>          </u>	<u>          </u>

The following amounts are repayable to the directors:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Hiren Patel	<b>4,675</b>	4,675
Timothy Orchard	<b>12,440</b>	11,240
Madhukumar Patel	<b>8,620</b>	7,420
	<u>          </u>	<u>          </u>
	<b>25,735</b>	23,335
	<u>          </u>	<u>          </u>

### 15. Related party transactions

The following amounts are due to other connected parties:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trading amounts due to connected party	-	71,451
	<u>          </u>	<u>          </u>

#### Connected Parties

Three of directors of Abundance & Health Limited have an interest in Abundance & Health Europe LLP. At 31st March 2025, the company owed from Abundance & Health Europe LLP €222,575 (2024 : €71,451 credit).

**Abundance & Health Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

Transactions with Directors

During the year consultancy fees of €412,762 were rendered by businesses in which three of the directors have an interest. A business in which Mr Hiren Patel had an interest was paid consultancy fees of €137,587. A business in which Mr Timothy Orchard had an interest was paid consultancy fees of €137,587. A business in which Mr Jonathon Orchard had an interest was paid consultancy fees of €137,587.

**16. Post-Balance Sheet Events**

Subsequent to the year end, Madhukumar Patel, a director of the company, died on 24th September 2025. No adjustment has been made to the financial statements.

**17. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 18 December 2025.