

**Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014**

Company Name: Zedillo Limited

Company Number: 229077

Financial Year: 1 May 2024 to 30 April 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Brendan Swords
Director

31 August 2025

Margaret Swords
Secretary

31 August 2025

Company Number: 229077

Zedillo Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

Zedillo Limited
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Zedillo Limited
STATEMENT OF FINANCIAL POSITION
as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	5	20,423	20,585
Debtors	6	7,237	11,874
Cash at bank and in hand		29,198	45,479
		<u>56,858</u>	<u>77,938</u>
Creditors: amounts falling due within one year	7	(194,850)	(153,951)
Net Current Liabilities		(137,992)	(76,013)
Total Assets less Current Liabilities		(137,992)	(76,013)
Capital and Reserves			
Called up share capital presented as equity		5	5
Retained earnings	8	(137,997)	(76,018)
Shareholders' Deficit		(137,992)	(76,013)

We as Directors of Zedillo 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 micro companies' regime.

Approved by the board on 31 August 2025 and signed on its behalf by:

Brendan Swords
Director

Thomas Daly
Director

Zedillo Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Zedillo Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 229077. The registered office of the company is 17a Brookfield Court, Brookfield Road, Rossfield, Tallaght, Dublin 24. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods 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	- 15% 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 at bank and in hand

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 Statement of Financial Position bank overdrafts are shown within Creditors.

Zedillo Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 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.

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.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 6).

	2025 Number	2024 Number
Director	2	2
Sales	3	4
	<u>5</u>	<u>6</u>

4. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 May 2024	24,285	24,285
At 30 April 2025	24,285	24,285
Depreciation		
At 1 May 2024	24,285	24,285
At 30 April 2025	24,285	24,285
Net book value		
At 30 April 2025	<u>-</u>	<u>-</u>

5. Stocks

	2025 €	2024 €
Finished goods and goods for resale	20,423	20,585

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

Zedillo Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

6. Debtors	2025	2024
	€	€
Other debtors	6,179	11,874
Prepayments	1,058	-
	<u>7,237</u>	<u>11,874</u>
	<u><u>7,237</u></u>	<u><u>11,874</u></u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	76,569	43,111
Taxation	7,820	6,217
Directors' current accounts	92,904	92,904
Other creditors	1,673	1,219
Accruals	15,884	10,500
	<u>194,850</u>	<u>153,951</u>
	<u><u>194,850</u></u>	<u><u>153,951</u></u>

AIB Bank holds in respect of facilities granted to the company a personal guarantee in the sum of €14,600 * 2.

8. Income Statement

	2025	2024
	€	€
At 1 May 2024	(76,018)	(57,368)
Loss for the financial year	(61,979)	(18,650)
	<u>(137,997)</u>	<u>(76,018)</u>
At 30 April 2025	<u><u>(137,997)</u></u>	<u><u>(76,018)</u></u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 August 2025.