

# **Eat Live Smile Limited**

## Abridged Financial Statements

For the financial year ended 31 December 2025

*Registered number: 517674*

# Eat Live Smile Limited

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# Eat Live Smile Limited

## Directors' Responsibilities Statement

The directors are responsible for preparing the financial statements in accordance with applicable 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 Generally Accepted Accounting Practice in Ireland, comprising applicable company law and the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgements and 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 keeping 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 and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. The financial statements have been prepared on a going concern basis on the grounds that the company will continue in business.

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 ending 31 December 2025.

On behalf of the board:



Ruth Herbert  
Director



Conor Herbert  
Director

# Eat Live Smile Limited

## Abridged Balance Sheet

As at 31 December 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Financial assets		<u>4,480</u>	<u>4,480</u>
		4,480	4,480
<b>Current assets</b>			
Cash at bank and in hand		<u>836</u>	<u>350</u>
		836	350
<b>Creditors:</b> amounts falling due within one year	3	<u>(19,392)</u>	<u>(19,330)</u>
<b>Net current liabilities</b>		(18,556)	(18,980)
<b>Net liabilities</b>		<u>(14,076)</u>	<u>(14,500)</u>
<b>Capital and reserves</b>			
Called up share capital	4	10	10
Profit and loss account		(14,086)	(14,214)
		<u>(14,076)</u>	<u>(14,204)</u>

We, as directors of Eat Live Smile 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 is availing itself of the exemption on the grounds that the conditions specified in Section 358 are satisfied;
- The shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2);
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 the profit or 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;
- We hereby certify that we have relied on the specific exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with Section 353.

On behalf of the board:



Ruth Herbert  
Director



Conor Herbert  
Director

# Eat Live Smile Limited

## Notes forming part of the abridged financial statements

*For the financial year ended 31 December 2025*

### 1. Basis of preparation and 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 are prepared in accordance with the Companies Act 2014 and generally accepted accounting principles under the historical cost convention and comply with accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Chartered Accountants in Ireland.

#### **Going concern**

The financial statements have been prepared on a going concern basis. The company commenced its operations in September 2012 and is continuing to develop its services. As at 31 December 2025 it has net liabilities of €14,076. The company's liabilities primarily consist of directors' loans. Given that it is at the discretion of the directors as to when these loans will be repaid, the directors believe that it is appropriate for the financial statements to be prepared on a going concern basis.

#### **Turnover**

Turnover represents the total invoice value of sales made during the period. Income is recognised in the profit and loss account as services are provided and invoiced.

#### **Taxation**

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet

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 that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between 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.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

#### **Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

# Eat Live Smile Limited

## Notes forming part of the abridged financial statements (continued)

For the financial year ended 31 December 2025

### 1. Basis of preparation and accounting policies (continued)

#### Financial assets

Investments in non-convertible preference shares, non-puttable ordinary or preference shares or other non-derivative financial instruments are initially measured at the transaction price and are subsequently measured at cost plus accrued income less impairment.

### 2. Staff numbers

The Company had 1 employee at 31 December 2025 (2024: 1). The average number of employees during the financial year was 1 (2024: 1).

3. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Included in creditors due within one year:</i>		
Directors' loans	18,742	18,792
PAYE / PRSI / USC	650	538
	<u>19,392</u>	<u>19,330</u>

4. Called up share capital	2025	2024
	€	€
<b>Authorised:</b>		
1,000,000 ordinary shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid:</b>		
10 ordinary shares of €1.00 each	<u>10</u>	<u>10</u>

### 5. Interests of directors and secretary

The directors and secretary who held office at 31 December 2025 had no interests other than those shown below in the shares of the company:

Name of Director	Description of Instrument	2025 Number	2024 Number
Ruth Herbert	Ordinary shares of €1.00 each	<u>10</u>	<u>10</u>

### 6. Approval of the abridged financial statements

The abridged financial statements were approved and authorised for issue by the board of directors on 4 February 2026.