

Company Number: 499458

EIM Emerald Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

EIM Emerald Limited

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EIM Emerald Limited
DIRECTORS AND OTHER INFORMATION

Directors	Irene Sheehan Denis Sheehan
Company Secretary	Irene Sheehan
Company Number	499458
Registered Office and Business Address	Kilmacowen Eyeries Beara Co. Cork Ireland
Accountants	Kevin O'Reilly & Co Certified Public Accountants 26 Henry Street Kenmare Co. Kerry V93Y31V Ireland

EIM Emerald Limited**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

for the financial year ended 30 April 2025

	2025 €	2024 €
Profit after taxation	24,092	24,171
Total recognised gains for the financial year	<u>24,092</u>	<u>24,171</u>
Total recognised gains since last annual report	<u>24,092</u>	<u>24,171</u>

Note of historical cost profits and losses

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

EIM Emerald Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	7	413	4,798
Cash at bank and in hand		22,897	5,489
		<u>23,310</u>	<u>10,287</u>
Creditors: amounts falling due within one year	8	(33,983)	(45,052)
Net Current Liabilities		(10,673)	(34,765)
Total Assets less Current Liabilities		(10,673)	(34,765)
Capital and Reserves			
Called up share capital presented as equity	10	103	103
Share premium account	11	7,997	7,997
Retained earnings	11	(18,773)	(42,865)
Shareholders' Deficit		(10,673)	(34,765)

We as Directors of EIM Emerald 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 21 January 2026 and signed on its behalf by:

Irene Sheehan
Irene Sheehan
Director

Denis Sheehan
Denis Sheehan
Director

EIM Emerald Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

EIM Emerald Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 499458. The registered office of the company is Kilmacowen, Eyeries, Beara, Co. Cork, Ireland which is also the principal place of business of the company. 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.

Intangible assets

Website

Website is valued at cost less accumulated amortisation.

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	-	12.5% 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.

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.

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.

EIM Emerald Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Intangible assets

	Website €	Total €
Cost		
At 1 May 2024	21,053	21,053
	<hr/>	<hr/>
At 30 April 2025	21,053	21,053
	<hr/>	<hr/>
Provision for diminution in value		
At 30 April 2025	21,053	21,053
	<hr/>	<hr/>
Net book value		
At 30 April 2025	-	-
	<hr/> <hr/>	<hr/> <hr/>

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

6. Tangible assets		Fixtures, fittings and equipment	Total
		€	€
Cost			
At 1 May 2024		2,966	2,966
At 30 April 2025		2,966	2,966
Depreciation			
At 1 May 2024		2,966	2,966
At 30 April 2025		2,966	2,966
Net book value			
At 30 April 2025		-	-
7. Debtors		2025	2024
		€	€
Taxation		413	4,798
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		127	50
Amounts owed to group undertakings		(2,261)	384
Taxation		547	-
Directors' current accounts		28,023	42,898
Other creditors		5,827	-
Accruals		1,720	1,720
		33,983	45,052
9. Taxation		2025	2024
		€	€
Debtors:			
VAT		413	140
Relevant contracts tax		-	4,658
		413	4,798
Creditors:			
PAYE		547	-
10. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary	100,000	£1.00 each	100,000
Allotted, called up and fully paid			
Ordinary	103	£1.00 each	103

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

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Irene Sheehan	Ordinary	<u>100</u>	<u>100</u>

11. Income Statement

	Share premium account €	Profit and loss account €	Total €
At 1 May 2024	7,997	(42,865)	(34,868)
Profit for the financial year	-	24,092	24,092
	<u>7,997</u>	<u>(18,773)</u>	<u>(10,776)</u>

12. Capital commitments

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

13. Post-Balance Sheet Events

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






14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.

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