

Company registration number: **460467**

**ANAGRAM LIMITED**

UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 30 June 2025

**ANAGRAM LIMITED**  
Income Statement  
30 June 2025

	<b>2024/2025</b>	2023/2024
	€	€
Profit for the financial year	<u>303</u>	<u>1,891</u>

**ANAGRAM LIMITED**  
Balance Sheet  
30 June 2025

	<b>2024/2025</b>	2023/2024
	€	€
Fixed assets	<u>890</u>	<u>-</u>
Current assets	1,508	3,411
Creditors: amounts falling due within one year	<u>(1,185)</u>	<u>(2,307)</u>
<b>Net current assets</b>	<u>323</u>	<u>1,104</u>
<b>Total assets less current liabilities</b>	1,213	1,104
Creditors: amounts falling due after one year	<u>(1,000)</u>	<u>(1,000)</u>
<b>Net assets</b>	<u>213</u>	<u>104</u>
 <b>Capital and reserves</b>		
Called up share capital	100	100
Profit and loss account	<u>113</u>	<u>4</u>
<b>Total equity</b>	<u>213</u>	<u>104</u>

I, as director of Anagram 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) I acknowledge the obligations of the company 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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014. These financial statements have been prepared in accordance with the micro companies regime and FRS 105.

These financial statements were approved by the board of directors and authorised for issue on 26 October 2025, and are signed on behalf of the board by:

AUREJA SVEDAITE

Aureja Svedaite

Director

## **1 General information**

Anagram Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 460467 and the address of the registered office is 20 Harcourt Street, Dublin 2, D02 H364, Ireland.

## **2 Statement of compliance**

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

## **3 Accounting policies**

### **BASIS OF PREPARATION**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange of assets. 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.

### **TURNOVER**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

### **TAXATION**

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

### **GOODWILL**

Goodwill arises on business combinations and represents the excess of cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is initially recorded at cost, and is subsequently stated at cost less any accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made, the life is presumed not to exceed ten years.

## **INTANGIBLE ASSETS**

Intangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis, at the annual rates set out below

- Goodwill 25%

## **TANGIBLE ASSETS**

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Tangible fixed assets below the capitalisation threshold of €800 are expensed in the Income & Expenditure Account in the year of purchase.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset on a straight-line basis, at the annual rates set out below:

- Fixtures, Fittings & Equipment 25%
- Information Technology 33.33%
- Plant and machinery 25%

## **IMPAIRMENT**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

## **STOCKS**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## **FINANCIAL INSTRUMENTS**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

## **PROVISION FOR LIABILITIES**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

## **DEFINED CONTRIBUTION PENSION PLAN**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis.

The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

## **4 Directors' transactions**

	<b>2024/2025</b>	2023/2024
	€	€
At the start of the year	(1,000)	(4,500)
Advances Made	-	-
Amounts Repaid	<u>-</u>	<u>3,500</u>
At end of year	<u><u>(1,000)</u></u>	<u><u>(1,000)</u></u>

## **5 Guarantees and other financial commitments**

The company has availed of loan facility provided by the director. The loan is repayable on demand with the outstanding amount of €1,000 as at 30 June 2025 (30 June 2024: €1,000). The loan is provided to the company interest free, with no conditions attached, and no securities have been given in respect of this loan.

**ANAGRAM LIMITED**

Notes to the Financial Statements (continued)  
Year ended 30 June 2025

**6 Appropriation of profit and loss account**

	<b>2024/2025</b>	<b>2023/2024</b>
	€	€
<b>At start of year</b>	4	(1,887)
Corporation tax paid in the year relating to prior period	(194)	-
Profit for the financial year	303	1,891
Dividends paid	<u>-</u>	<u>-</u>
<b>At end of year</b>	<u><u>113</u></u>	<u><u>4</u></u>

**7 Share Capital**

	<b>2024/2025</b>	<b>2023/2024</b>
	€	€
Called up share capital	<u>100</u>	<u>100</u>