

Company registration number: **691635**

Emerald Heather Limited
Unaudited Abridged Financial Statements
for the year ended 31 March 2025

Emerald Heather Limited

Balance Sheet

31 March 2025

	2025	2024
	€	€
Current assets	8,086	6,620
Creditors: amounts falling due within one year	(5,831)	(4,104)
Net current assets	2,255	2,516
Accruals and deferred income	(2,473)	(2,358)
Net (liabilities)/assets	(218)	158
Capital and reserves	(218)	158

I, as director of Emerald Heather 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 section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- 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.

I, as director of Emerald Heather Limited state that I have relied on the specified 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

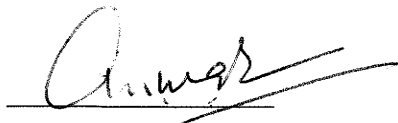
These financial statements have been prepared in accordance with the micro companies regime.

Emerald Heather Limited

Balance Sheet (continued)

31 March 2025

These financial statements were approved by the board of directors and authorised for issue on 15 December 2025, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'Anwar', is written over a horizontal line.

Anwar Aziz

Director

Company registration number: 691635

Emerald Heather Limited

Notes to the Financial Statements

Year ended 31 March 2025

1 General information

Emerald Heather Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 691635 and the address of the registered office is 12 Valley Drive, Druids Valley, Cabinteely, Dublin, D18T650, Ireland.

2 Statement of compliance

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.

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. 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are prepared in euro, which is the functional currency of the company.

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.

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,

Emerald Heather Limited

Notes to the Financial Statements (continued)

Year ended 31 March 2025

the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	58	(1,893)
(Loss)/profit for the financial year	(376)	1,951
At end of year	<u>(318)</u>	<u>58</u>