

Company Number: 520212

Yebba Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Yebba Limited
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Yebba Limited
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025


	2025	2024
	€	€
Called up share capital not paid	100	100
Current assets	50,073	55,329
Creditors: amounts falling due within one year	(4,319)	(5,790)
Net Current Assets	45,854	49,639
Total Assets less Current Liabilities	45,854	49,639
Accruals and deferred income	(20,717)	(677)
Net Assets	25,137	48,962
Capital and Reserves	25,137	48,962

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".


We as Directors of Yebba 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 (as a micro company). 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.

Approved by the Directors and authorised for issue on 24 February 2026 and signed on its behalf by:



Marguerite Cronin
Director



Colman Cronin
Director

Yebba Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Yebba Limited is a company limited by shares incorporated in Ireland. Greenhill, Mourneabbey, Mallow, Co. Cork is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company number is 520212.

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.

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.

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.

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.

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.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

	2025	2024
	€	€
Profit brought forward	48,862	51,570
Loss for the financial year	(23,825)	(2,708)
Profit carried forward	25,037	48,862

4. Post-Balance Sheet Events

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

5. Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Yebba Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.

Yebba Limited
EXTRACT FROM DIRECTORS' REPORT
for the financial year ended 30 June 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

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

Name	Class of Shares	Number Held At 30/06/25	Number Held At 01/07/24
Colman Cronin	Ordinary share	<u>100</u>	<u>100</u>

Marguerite Cronin and William Cronin had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.