

Eiko Ireland Limited

Abridged Financial Statements  
For the Year Ended 30 April 2025

# Eiko Ireland Limited

## Abridged financial statements

<b>Contents</b>	<b>Page</b>
Directors and other information	1
Balance sheet	2
Notes to the abridged financial statements	3

# Eiko Ireland Limited

## Abridged financial statements

### Directors and other information

Directors	John McCrory
Secretary	Eileen McCrory
Bank	Bank of Ireland Main Street Lucan Co. Dublin
Registered office	9 Ballydowd Grove Lucan Co. Dublin K78 K0Y6
Registered number	424147

# Eiko Ireland Limited

## Balance Sheet as at 30 April 2025

	Note	30 April 2025 €	30 April 2023 €
<b>Fixed Assets</b>		2229	2,229
<b>Current Assets</b>			
Inventory	3	3595 -	
Debtors	4	50399	40597
Cash at bank and in hand	5	8147	15534
		62,141	56,131
<b>Creditors: amounts falling due within one year</b>	6	-122660	-98450
Net current assets/(liabilities)		(60,519)	(42,319)
<b>Total assets less current liabilities</b>		<u>(58,290)</u>	<u>(40,090)</u>
<b>Net liabilities</b>		<u>(58,290)</u>	<u>(40,090)</u>
<b>Capital and Reserves</b>			
Called up share capital	7	100	100
Profit and loss account		<u>-58390</u>	<u>-40190</u>
<b>Shareholders' funds - deficit</b>		<u>(58,290)</u>	<u>(40,090)</u>

I, as Director of Eiko Ireland 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 s.358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the Company have not served notice on the Company under s.334(1) of the Companies Act 2014 in accordance with s.334(2) of the Act;
- (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 and of its profit or loss for the financial year then ended 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 s.352 of the Companies Act 2014; 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 of the Companies Act 2014.

On behalf of the board

Signature:

Name: John McCrory

Director

Date: 15/12/25

# Eiko Ireland Limited

Notes to the Financial Statements  
for the year ended 30 April 2025

## 1. Accounting Policies

Eiko Ireland Limited (the "Company") is a company limited by shares and incorporated and domiciled in Ireland.

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102") as issued in September 2015, however the amendments arising from the implementation of the EU Accounting Directive in the UK have been disapplied. The presentation currency of these financial statements is Euro, which is the functional currency of the Company.

In the transition to FRS 102 from old Irish GAAP, the Company has made no measurement and recognition adjustments.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

### Foreign currency

Transactions in foreign currencies are translated to the Company's functional currency at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to the functional currency at the foreign exchange rate ruling at that date.

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Foreign exchange differences arising on translation are recognised in the profit and loss account.

### Accounting estimates and judgements

Preparation of financial statements pursuant to FRS 102 requires judgemental assumptions and estimates to be made. These impact on the profit and loss account and the valuation of assets and liabilities in the balance sheet. Such estimates and judgements are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances and are subject to continual re-evaluation.

There were no material estimates or judgements made in applying the Company's accounting policies for the current and preceding financial years

### Share capital

#### Ordinary share capital

Ordinary shares are classified as equity. External costs directly attributable to the issue of new shares are recognised as a deduction from equity, net of tax.

#### Dividends

Dividends on ordinary shares are recognised as a liability in the period in which they are declared and approved.

### Inventory

Inventory is valued at the lower of cost and net realisable value less any provision for impairment of slow moving or obsolete items.

### Trade and other receivables

Trade and other debtors are initially recognised at fair value, being the invoiced amount, and subsequently measured at amortised cost using the effective interest rate method less any provision for impairment.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand and deposits repayable on demand with original maturities of three months or less.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value, being the invoiced amount, and subsequently measured at amortised cost using the effective interest rate method.

## 2. Employees

The average number of employees (including directors) during the financial year were

	2025	2024
Number of Employees		
Sales	1	1
Employment Costs	2025	2024
Wages and Salaries	€	€
Social Welfare Costs		
	0	3,073

The directors of the Company received no remuneration for their services to the Company during the year (2023: €nil).

### 3. Inventory

	2025	2024
	€	€
Stocks of finished goods	-	-

### 4. Trade and other debtors

	€	€
Trade debtors	50,399	53,364

### 5. Cash at bank and in hand

	2025	2024
	€	€
Cash at bank	8,147	11,631

### 6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	81,578	65,454
Accruals	0	0
Amounts payable to related parties	0	0
VAT payable	-681	(246)
Directors Loan	41,763	41,763
	<u>122,660</u>	<u>106,971</u>

Amounts payable to related parties are owed a company related by common directorships, as a result of the normal expenses of the company and are due within one year. All amounts receivable payable to related parties are unsecured, interest-free and due/repayable on demand

### 7. Share capital

	2025	2024
	€	€
<i>Authorised Share Capital</i>		
Ordinary shares of €1 each	100,000	100,000
<i>Issued Share Capital</i>		
Ordinary shares of €1 each	100	100

### 8. Explanation of transition to FRS 102 from old Irish GAAP

As stated in note 1, these are the Company's first financial statements prepared in accordance with FRS 102. The accounting policies set out in note 1 have been applied in preparing the financial statements for the year ended 30 April 2025 and the comparative information presented in these financial statements for the year ended 30 April 2024.

In the transition to FRS 102, the Company notes that there were no measurement or recognition adjustments required.

### 9. Post balance sheet events

There have been no significant events since the balance sheet date which would require disclosure in or amendment to the financial statements.

### 10. Controlling parties

The Company is owned and controlled by John McCrory in proportion to the shareholding set out on page 5.

### 11. Approval of financial statements

The abridged financial statements of the Company were approved by the Board on 15 December 2025

# Eiko Ireland Limited

## Extract from Directors' Report

### Interests of directors and secretary

The directors and secretary who held office at 30 April 2025, and their immediate families, had no interests, other than those set out below, in the shares of the Company.

Director	Description of shares	Number of shares	
		30 April 2025	30 April 2024
John McCrory	Ordinary shares of €1 each	100	100