

Emma Campbell Art Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Emma Campbell Art Limited
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Emma Campbell Art Limited
DIRECTOR AND OTHER INFORMATION

Director	Emma Glavin
Company Secretary	Millbank Trustees Limited
Company Number	721742
Registered Office and Business Address	1104 Crosspatrick Kilmeague Kildare
Accountants	Jefferson Accounting & Tax Limited Wicklow House Market Square Wicklow Town A67 W589

Emma Campbell Art Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025 €	2024 €
Fixed Assets	55,785	54,783
Current assets	139,034	89,915
Prepayments and accrued income	4,093	5,469
Creditors: amounts falling due within one year	(80,265)	(70,223)
Net Current Assets	62,862	25,161
Total Assets less Current Liabilities	118,647	79,944
Accruals and deferred income	(3,320)	(2,870)
Net Assets	115,327	77,074
Capital and Reserves	115,327	77,074

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".

I as Director of Emma Campbell Art 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) I 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 and the micro companies' regime.

Approved by the Director and authorised for issue on 23 March 2026 :

Emma Glavin
Director

Emma Campbell Art Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Emma Campbell Art Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721742. The registered office of the company is 1104 Crosspatrick, Kilmeague, Kildare 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 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.

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.

Turnover

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

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:

Freehold artist workshop	-	4% Straight line
Computer equipment	-	33.33% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

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.

Leasing

Rentals payable under operating leases are dealt with in the Income Statement as incurred over the period of the rental agreement.

Trade and other debtors

Trade and other debtors are recognised at the undiscounted amount of cash receivable less any impairment.

Trade and other creditors

Trade and other creditors are measured at invoice price unless payment is deferred beyond normal business terms.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Emma Campbell Art Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Ordinary share capital

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

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	77,073	52,712
Profit for the financial year	38,253	24,361
Profit carried forward	<u>115,326</u>	<u>77,073</u>

4. Controlling interest

Emma Glavin is the beneficial owner of 100% of the ordinary share capital of the company.

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 23 March 2026.