

Company Number : 527927 (Eire)

EMANUELE VOZZA FURNITURE DESIGNS LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

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Directors	Natalie Vozza. Emanuele Vozza.
Secretary	Emanuele Vozza.
Company Number	527927
Registered Office	Unit 9, Rathcurragh, Kill, Co. Kildare.
Legal Form	Private Limited Company.
Place of Registration	Republic Of Ireland.

	<u>2025</u>	<u>2024</u>
	€	€
FIXED ASSETS		
Tangible fixed assets	63,086	71,047
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	63,086	71,047
Current Assets	6,000	12,826
Prepayments and accrued income	-	-
Creditors : Amounts falling due within one year	(135,919)	(123,245)
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Net Current Assets / (Liabilities)	(129,919)	(110,419)
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Total Assets Less current liabilities	(66,833)	(39,372)
Accruals and deferred income	(11,226)	(10,080)
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	(78,059)	(49,452)
Creditors : Amounts falling due within after one year	(7,548)	(16,038)
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	(85,607)	(65,490)
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CAPITAL AND RESERVES	(85,607)	(65,490)
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We as Director & Secretary of Emanuele Vozza Furniture Designs 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 is complied with,
- (c) The shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
the company.
- (d) the directors acknowledge the obligations of the company, under this Act to -
 - (i) Keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of the Companies Act 2014 relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specific exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it 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 Companies Act 2014 and the micro companies' regime.

Approved by the board on 23 March 2026 and signed on its behalf by:

Emanuele Vozza
Secretary / Director

Natalie Vozza
Director

1 GENERAL INFORMATION

Emanuele Vozza Furniture Designs Limited is a company limited by shares incorporated in Republic of Ireland. Unit 9, Rathcurragh, Kill, Co. Kildare, is the registered office.

The financial statements been presented in Euro (€) which is also the functional currency of the company.

2 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.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic Of Ireland (FRS 105).

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.

Turnover

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

Tangible fixed assets and depreciation

Tangible assets are stated at cost less accumulated depreciation

Depreciation is provided at rates calculated to write off the cost of each asset less residual value systematically over its expected useful life, as follows:

Plant & Equipment	12.50%	Reducing balance method
Motor Vehicles	12.50%	Reducing balance method

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost consists of the expenditure involved in bringing the stocks to their present locations and condition. Full provision is made for obsolete and slow moving items. Net realisable value is the estimated retail value less all further costs to completion or to be incurred in marketing or selling.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement Of Financial Position date.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Share capital of the company

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

	<u>2025</u>	<u>2024</u>
	€	€
(Loss) / Profit brought forward	(65,491)	(71,221)
Profit / (Loss) for the year	(20,117)	5,730
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	(85,608)	(65,491)
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