

EMERALD SPORTS SURFACES LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

COMPANY NUMBER 519106

EMERALD SPORTS SURFACES LIMITED

Financial statements for the year ended 30 September 2025

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EMERALD SPORTS SURFACES LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS:

Peter Smith
Daniel Grouden

SECRETARY:

Karen Smith

REGISTERED OFFICE:

80 Drumnigh Wood,
Portmarnock,
Co. Dublin.

BANKERS:

Bank of Ireland,
Dunshaughlin,
Co. Meath.

EMERALD SPORTS SURFACES LIMITED

Directors' report

The directors submit their report together with financial statements for the year to 30 September 2025. In preparing the financial statements, the directors have exercised the options available to a small private company under the Companies (Amendment) Act, 1986.

Principal activities and review of the business

The company installs all weather sports surfaces.

Results for the year

The balance sheet at 30 September 2025 is set out on page 6.

Dividends

The directors have neither declared nor recommended payment of a dividend for the year.

Research and development

The company did not engage in any research and development activities during the year.

Events since the year end

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

Future developments

There are no future material changes anticipated in the business of the company at this time.

Health and safety

It is the policy of the company to ensure the health and welfare of its employees by maintaining a safe place and system of work. The policy is based on the requirements of the Safety, Health and Welfare at Work Act 1989.

Directors and directors' interests

The names of persons who were directors during the year ended 30 September 2025 are set out on page 3.

EMERALD SPORTS SURFACES LIMITED

Directors' report – continued

Directors and directors' interests – continued

In accordance with the Articles of Association, the directors are not required to retire by rotation.

The beneficial interests in the share capital of the company throughout the year was as follows:

	Ordinary Shares
	No.
P. Smith	50
D. Grouden	50
	<hr/>
	100

Directors Responsibilities

Company Law requires the directors to prepare financial statements for each financial period which give a true and fair view of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

P. Smith

D. Grouden

Director

22nd February 2026.

Director

EMERALD SPORTS SURFACES LIMITED

Abridged Balance sheet as at 30 September 2025

	Notes	2025 €	2024 €
Assets employed			
Fixed Assets		70,747	58,884
Current Assets		228,985	192,973
Current Liabilities	5	(211,237)	(163,473)
Net Current Assets		<u>17,748</u>	<u>29,500</u>
Total net assets		<u>88,495</u>	<u>88,384</u>
Capital and reserves			
Called up share capital	6	100	100
Profit and loss account		<u>88,395</u>	<u>88,284</u>
		<u>88,495</u>	<u>88,384</u>

The notes on pages 7 to 9 form part of these financial statements.

We as directors of EMERALD SPORTS SURFACES 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 the conditions specified in s. 358 are satisfied.
- The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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 and liabilities and financial position of the company at the end of its financial year and of the profit and 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.
- The company has relied on the specified exemption contained in s.352 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 Companies Act 2014.

On behalf of the board

P. Smith

Director

22nd February 2026.

D. Grouden

Director

EMERALD SPORTS SURFACES LIMITED

Notes to the financial statements

1. Accounting policies

a) Historical cost convention

These financial statements have been prepared under the historical cost convention.

b) Turnover

Turnover represents the sales value of goods and services to third parties, exclusive of value added tax.

c) Depreciation

Fixed assets are depreciated to write off the cost over their expected useful lives at the following annual rates

Motor vehicles	- 20% straight line
Office building	- 10% straight line
Plant & equipment	- 10% straight line
Office equipment	- 10% straight line

d) Stocks

Stocks and work in progress are valued at the lower of cost and net realizable value. In the case of work in progress, cost comprises direct materials, direct labor and an appropriate proportion of manufacturing fixed and variable overheads to the extent that they relate to the period of production. Raw materials cost comprises invoice cost, exclusive of value added tax, together with freight and carriage costs incurred. Net realizable value comprises the actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing, selling and distribution.

e) Taxation

Corporation tax is based on results for the year.

EMERALD SPORTS SURFACES LIMITED

Notes to the financial statements

1. Accounting policies – cont'd

f) Foreign currencies

The accounts are expressed in Euro (€).

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date and revenues, costs and non-monetary assets at the exchange rates ruling at the dates of the transactions.

Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with through the profit and loss account.

g) Leased assets

Assets held under leasing arrangements that transfer substantially all the risks and rewards of ownership to the company are capitalized. The capital element of the related rental obligations is included in creditors. The interest element of the rental obligations is charged to the profit and loss account as to produce a constant periodic rate of charge.

Rentals in respect of all other assets are charged to the profit and loss account.

EMERALD SPORTS SURFACES LIMITED

Notes to the financial statements

2. Employees and remuneration

The average number of persons employed by the company during the financial year was 17 and is analyzed as follows

	2025	2024
Management	2	2
Other	<u>15</u>	<u>8</u>
	17	10
Director Remuneration	116,662	146,323
Other	<u>352,607</u>	<u>230,373</u>
	469,269	376,696
3. Taxation		
Corporation Tax	-	-
	<hr/>	<hr/>
4. Interest payable and similar charges		
Bank interest and charges	2,065	577
	<hr/>	<hr/>
5. Creditors		
Taxes	64,175	17,115
Trade Creditors	113,376	98,970
Other	<u>33,686</u>	<u>47,388</u>
	211,237	163,473
6. Share Capital		
Authorized		
100,000 ordinary shares of €1.00 each		€100,000
Allotted, called up and fully paid		
100 Ordinary shares of € 1.00 each		100
		<hr/>

7. Approval of the financial statements

The financial statements were approved by the board on 22nd February 2026.

