

EMERALD REVOLUTION LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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EMERALD REVOLUTION LIMITED
COMPANY INFORMATION
for the financial year ended 30 June 2025

DIRECTOR	Gavin Delamere
SECRETARY	Roolt Business Services Limited
REGISTERED OFFICE	Ground Floor 71 Lower Baggot Street Dublin D02 P593 Ireland
BUSINESS ADDRESS	57 Lower Windgates Greystones Wicklow A63 T223 Ireland
COMPANY NUMBER	722783
CHARTERED ACCOUNTANTS	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
BANKERS	AIB Church Road Greystones Wicklow Ireland

EMERALD REVOLUTION LIMITED

BALANCE SHEET

As at 30 June 2025

	30.06.2025	30.06.2024
	€	€
Current assets	1,367	205
Prepayments and accrued income	1,129	1,055
Creditors: amounts falling due within one year	(12,413)	(7,529)
Net current liabilities	(9,917)	(6,269)
Total assets less current liabilities	(9,917)	(6,269)
Accruals and deferred income	(616)	(511)
Net liabilities	(10,533)	(6,780)
Capital and reserves	(10,533)	(6,780)

I, as director of Emerald Revolution 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),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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 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 and 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.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Emerald Revolution Limited (registered number: 722783) were approved and authorised for issue by the director on 14 February 2026 and were signed on its behalf by:



Gavin Delamere
Director

EMERALD REVOLUTION LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Emerald Revolution Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin 2, D02 P593, Dublin, Ireland.

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 financial statements are prepared in euro, which is the functional currency of the company.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director notes that the business has net liabilities of €10,533. The Company is supported through loans from the director. The director has confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the director will continue to support the Company. Given the current position, the director believes that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Taxation

Current tax

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Trade and other debtors

Trade and other debtors are measured initially at transaction price 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.

EMERALD REVOLUTION LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

Trade and other creditors

Trade and other creditors are measured initially at transaction price 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.

Ordinary share capital

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

2. Appropriation of profit and loss

	Profit and loss account
	€
At 01 July 2023	(3,492)
Loss for the financial year	(3,388)
Total comprehensive loss	(3,388)
At 30 June 2024	(6,880)
At 01 July 2024	(6,880)
Loss for the financial year	(3,753)
Total comprehensive loss	(3,753)
At 30 June 2025	(10,633)