

Registered number
215104

Evita Ltd.

Report and Accounts

30-Jun-25

(As modified by Sections 352 & 353 of the Companiesd Act 2014)

Evita Ltd.

Registered number: 215104

Directors' Report

The directors present their report and accounts for the year ended 30 June 2025.

Principal activities

The company's principal activity during the year continued to be an Italian Restaurant

Directors

The following persons served as directors during the year:

Omar Kerrache
Emer O'Brien

Political donations

There were no political donations in the year.

Directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Irish company law requires directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and Accounting Standards issued by the Accounting Regulatory Bodies (Generally Accepted Accounting Practice Ireland). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, 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 accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts 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.

Disclosure of information to accountants

Each person who was a director at the time this report was approved confirms that:

- so far as he/she is aware, there is no relevant accounting information of which the company's accountant is unaware; and
- he/she has taken all the steps that ought to have taken as a director in order to be aware of any relevant information and to establish that the company's accountant is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Chapter 15 of Part 6 of the Companies Act 2014 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 March 2025 and signed by its order.

Approved by the board on 20 March 2026

Omar Kerrache

Omar Kerrache
Secretary

Emer O'Brien

Emer O'Brien
Director

Evita Ltd.
Accountants' Report

**Accountants' report to the directors of
Evita Ltd.**

In accordance with the instructions given to us we have compiled without carrying out an audit, the financial statements of Evita Ltd. for the year ended 30 June 2025 which comprise;

the Profit and Loss Account, the Balance Sheet and the related notes from the books of account and information and explanations you have given us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the Company's Board of Directors for our work or for this report.

You consider that the company is exempt from an audit for the year ended 30 June 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2014 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the books of account and information and explanations you have given us. from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

John Brennan
J.M. Brennan & Co.
The Beeches
Coosan Point Road
Athlone, Co. Westmeath
N37 X9Y9

21/03/2026

Evita Ltd.
Registered number: 215104
Balance Sheet
as at 30 June 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets	4	901	2,141
		<u>901</u>	<u>2,141</u>
Current assets			
Stocks		4,000	4,000
Debtors	5	-	-
Cash at bank and in hand		<u>12,904</u>	<u>27,063</u>
		16,904	31,063
Creditors: amounts falling due within one year			
	6	(39,336)	(31,542)
Net current liabilities		<u>(22,432)</u>	<u>(479)</u>
Total assets less current liabilities		<u>(21,531)</u>	<u>1,662</u>
Creditors: amounts falling due after more than one year			
		-	-
Provisions for liabilities			
		-	-
Net liabilities		<u>(21,531)</u>	<u>1,662</u>
Capital and reserves			
Called up share capital		4	4
Profit and loss account		(21,535)	1,658
Shareholders' funds		<u>(21,531)</u>	<u>1,662</u>

We the Directors of Evita Ltd., state that the company has availed 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 s358 have been complied with;
- 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, 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;

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.

Omar Kerrache
Omar Kerrache
Director

Emer O'Brien
Emer O'Brien
Director

Approved by the board on 20 March 2026

Evita Ltd.
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Equipment	over 5 years
Motor vehicles	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Evita Ltd.
Notes to the Accounts
for the year ended 30 June 2025

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>8</u>
3 Directors remuneration and transactions	2025	2024
	€	€
Directors remuneration	<u>-</u>	<u>-</u>

Evita Ltd.
Notes to the Accounts
for the year ended 30 June 2025

4 Tangible fixed assets

	Leasehold Additions €	Fixtures & Equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	16,538	93,031	-	109,569
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 June 2025	<u>16,538</u>	<u>93,031</u>	<u>-</u>	<u>109,569</u>
Depreciation				
At 1 July 2024	16,538	90,890	-	107,428
Charge for the year	-	1,240	-	1,240
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 30 June 2025	<u>16,538</u>	<u>92,130</u>	<u>-</u>	<u>108,668</u>
Net book value				
At 30 June 2025	<u>-</u>	<u>901</u>	<u>-</u>	<u>901</u>
At 30 June 2024	<u>-</u>	<u>2,141</u>	<u>-</u>	<u>2,141</u>

5 Debtors

	2025 €	2024 €
Trade debtors	-	-
	<u>-</u>	<u>-</u>

6 Creditors: amounts falling due within one year

	2025 €	2024 €
Creditos & Accruals	29,181	26,521
Vat & Paye	10,001	4,867
Corporation Tax	154	154
Directors loan	-	-
	<u>39,336</u>	<u>31,542</u>

7 Events after the reporting date

There are no events occurring to report.

8 Pension commitments

The company has no Pension Commitments.

Evita Ltd.
Notes to the Accounts
for the year ended 30 June 2025

9 Contingent liabilities

There are no such liabilities to include in these Accounts.

10 Loans directors

Description and conditions	B/fwd €	Paid €	Repaid €	C/fwd €
Omar Kerrache				
Emer O'Brien				
<u>Directors' loan company</u>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
See note 7 above				

11 Reserves/Profit & Loss

	2025 €	2024 €
Opening Profit & Loss/Reserves	1,658	34,898
Profit/(Loss) for the year	(23,193)	(33,240)
Closing Profit & Loss/Reserves	<hr/> <u>(21,535)</u>	<hr/> <u>1,658</u>

12 Other information

Evita Ltd. is a private company limited by shares and incorporated in the Republic of Ireland. Its registered office is:

Pavarotti's Italian Restaurant
 Fry Place
 Athlone
 Co Westmeath