

Company Number: 184141

Everything American Limited
Abridged Unaudited Financial Statements
for the financial period ended 30 April 2025

Everything American Limited

CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 9

Everything American Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that he has made available to Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period ended 30 April 2025."

Signed on behalf of the board

Mr Emmett Rogers
Director

Mr Thomas Rogers
Director

16 December 2025

Everything American Limited

BALANCE SHEET

as at 30 April 2025

	Notes	Apr 25 €	Mar 24 €
Fixed Assets			
Tangible assets	7	<u>606,594</u>	<u>606,833</u>
Current Assets			
Stocks	8	248,130	291,186
Debtors	9	4,928	243
Cash at bank and in hand		<u>105,182</u>	<u>201,323</u>
		<u>358,240</u>	<u>492,752</u>
Creditors: amounts falling due within one year	10	<u>(1,332,620)</u>	<u>(1,531,593)</u>
Net Current Liabilities		<u>(974,380)</u>	<u>(1,038,841)</u>
Total Assets less Current Liabilities		<u>(367,786)</u>	<u>(432,008)</u>
Capital and Reserves			
Called up share capital presented as equity		904	904
Retained earnings		<u>(368,690)</u>	<u>(432,912)</u>
Shareholders' Deficit		<u>(367,786)</u>	<u>(432,008)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Everything American 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) 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 period and of its profit or loss for such a financial period 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. 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 small companies' regime.

Approved by the board on 16 December 2025 and signed on its behalf by:

Mr Emmett Rogers
Director

Mr Thomas Rogers
Director

Everything American Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	900	(514,572)	(513,672)
Profit for the financial year	-	81,660	81,660
At 31 March 2024	904	(432,912)	(432,008)
Profit for the financial period	-	64,222	64,222
At 30 April 2025	904	(368,690)	(367,786)

Everything American Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

1. General Information

Everything American Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 184141. The registered office of the company is 12 Castle Grove, Clondalkin, Dublin 22, D22YN15, Ireland. The principal Activity of the company is the sale of fashion clothing, footwear and accessories. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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:

Long leasehold property	-	Not depreciated
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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and 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.

Everything American Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value 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.

Share-based payments

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.

Taxation and deferred taxation

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 13 month period ended 30 April 2025.

The reason of the 13 months accounting period is a change in the year end date from 31st March to 30th April.

4. Operating profit	Apr 25	Mar 24
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	239	220
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	Apr 25	Mar 24
	€	€
Interest	-	2,550
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including director, during the financial period was 14, (Mar 24 - 13).

	Apr 25	Mar 24
	Number	Number
Directors	1	1
Staff	13	12
	<u> </u>	<u> </u>
	14	13
	<u> </u>	<u> </u>

Everything American Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 30 April 2025

7. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 April 2024	606,392	661	607,053
At 30 April 2025	606,392	661	607,053
Depreciation			
At 1 April 2024	-	220	220
Charge for the financial period	-	239	239
At 30 April 2025	-	459	459
Net book value			
At 30 April 2025	606,392	202	606,594
At 31 March 2024	606,392	441	606,833

8. Stocks

	Apr 25 €	Mar 24 €
Finished goods and goods for resale	248,130	291,186

The replacement cost of stock did not differ significantly from the figures shown.

9. Debtors

	Apr 25 €	Mar 24 €
Other debtors	4,928	-
Taxation	-	243
	4,928	243

10. Creditors
Amounts falling due within one year

	Apr 25 €	Mar 24 €
Amounts owed to credit institutions	1,069	368
Trade creditors	40,591	148,449
Taxation	22,622	53,213
Director's current account (Note 14)	1,264,018	1,325,243
Accruals	4,320	4,320
	1,332,620	1,531,593

11. Share-based payments

Equity-settled share-based payments

Everything American Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 April 2025

12. Profit and loss account

	Apr 25 €	Mar 24 €
At 1 April 2024	(432,912)	(514,572)
Profit for the financial period	<u>64,222</u>	<u>81,660</u>
At 30 April 2025	<u><u>(368,690)</u></u>	<u><u>(432,912)</u></u>

13. Capital commitments

The company had no material capital commitments at the financial period-ended 30 April 2025.

14. Director's remuneration and transactions

	Apr 25 €	Mar 24 €
Remuneration	<u>81,754</u>	<u>61,256</u>

The following amounts are repayable to the director:

	Apr 25 €	Mar 24 €
Mr Emmett Rogers	46,586	57,710
Mr Thomas Rogers	<u>1,217,432</u>	<u>1,267,533</u>
	<u><u>1,264,018</u></u>	<u><u>1,325,243</u></u>

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 16 December 2025.