

Company registration number: 766177

EDEN MEMORIALS LTD
Trading as EDEN MEMORIALS LTD

Unaudited abridged financial statements
for the financial year ended 17 June 2025

EDEN MEMORIALS LTD

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EDEN MEMORIALS LTD

Directors and other information

Directors	MR ALAN DUFFY MR PAURIC TYRRELL
Company number	766177
Registered office	EDEN MEMORIALS LTD DOWNSHIRE EDENDERRY CO OFFALY
Business address	DOWNSHIRE EDENDERRY CO OFFALY
Accountants	O'SULLIVAN ACCOUNTANCY & CONSULTING LTD BALLYVORE LODGE GAYBROOK DEMESNE MULLINGAR CO WESTMEATH N91 RR3W
Bankers	AIB BANK 32 JKL STREET EDENDERRY CO OFFALY

EDEN MEMORIALS LTD

Accountants' Report to the board of directors on the Unaudited abridged financial statements of EDEN MEMORIALS LTD

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to 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 company's 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.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 17 June 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

O'SULLIVAN ACCOUNTANCY & CONSULTING LTD
CERTIFIED PUBLIC ACCOUNTANT

BALLYVORE LODGE
GAYBROOK DEMESNE
MULLINGAR
CO WESTMEATH
N91 RR3W

EDEN MEMORIALS LTD

Balance sheet
As at 17 June 2025

	2025 €
Current assets	16,982
Creditors: amounts falling due within one year	(9,961)
Net current assets	<u>7,021</u>
Total assets less current liabilities	<u>7,021</u>
Net assets	<u>7,021</u>
Capital and reserves	<u>7,021</u>

We, as directors of EDEN MEMORIALS LTD 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 year and of its profit or loss for such a financial 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

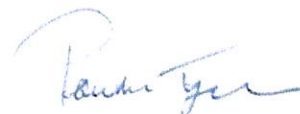
The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 17/06/2025 and signed on behalf of the board by:

MR ALAN DUFFY
Director



MR AERN *Patrick Tyrrell*
Director



EDEN MEMORIALS LTD

Notes to the abridged financial statements Financial year ended 17 June 2025

1. General information

The company is a private company limited by shares, registered in IRELAND. The address of the registered office is EDEN MEMORIALS LTD, DOWNSHIRE, EDENDERRY, CO OFFALY.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

EDEN MEMORIALS LTD

Notes to the abridged financial statements (continued)
Financial year ended 17 June 2025

4. Appropriations of profit and loss account	2025
	€
At the start of the financial year	-
Profit for the financial year	7,021
At the end of the financial year	<u>7,021</u>