

**ARMAG ENTERPRISES LIMITED**

ABRIDGED FINANCIAL STATEMENT

**for the year ended 30 April 2025**

# ARMAG ENTERPRISES LIMITED

## Contents

	<b>Page</b>
Statement of Directors' Responsibilities	<b>1</b>
Balance sheet	<b>2</b>
Accounting Policies	<b>3</b>
Notes to Abridged Financial Statement	<b>4</b>

## ARMAG ENTERPRISES LIMITED

### Statement of directors responsibilities for the shareholders' financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations. Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014

Company law requires the directors to prepare financial statements for each financial year which 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 year.

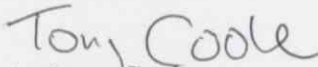
In preparing these financial statements the directors are required to

- 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 confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 2014 and all Regulations to be construed as one with those Acts. 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.

Signed On behalf of the board

  
**Anthony Cooke**  
Director

## ARMAG ENTERPRISES LIMITED

**Balance sheet**  
as at 30 April 2025

			2025		
			€		€
	NOTES				
<b>Fixed assets</b>					
Tangible assets	7				2,440
<b>Current assets</b>					
Debtors	8		6,002		
Cash at bank and in hand			7,078		
			13,080		
<b>Creditors: amounts falling due within one year</b>	9		(14,504)		
<b>Net current (liabilities)/assets</b>					(1,424)
<b>Net assets</b>					1,016
<b>Capital and reserves</b>					
Called up share capital					-
Profit and loss account					1,016
<b>Shareholder's Funds</b>					1,016

We, as Directors of Armag Enterprises Limited state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 profits 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.

(e) 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.

Approved by the board on Date 9/12/26 and signed on its behalf by



.....  
Anthony Cooke

**Director**

# **ARMAG ENTERPRISES LIMITED.**

## **ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 30TH APRIL,2025**

### **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 year and has applied the rule 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 fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value over their expected useful lives as follows.

Plant and machinery	-	15% Straight Line
Motor Vehicles		20% straight line

### **Taxation**

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and it results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### **Foreign currencies.**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling and the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting differences are dealt with in the profit and loss account

**ARMAG ENTERPRISES LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th APRIL, 2025**

<b>Share capital</b>			<b>2025</b>
			<b>€</b>
Ordinary Shares @ €1.27	1,000,000	€1.27	1,270,000
<b>Allotted called up and fully paid</b>			
Ordinary Shares @ €1.27 each	2	€1.27 each	€2.54

The directors 's interest in the shares of the company are as follows

**NAME**

ATNH0NY COOKE

**Class of Shares .**

Ordinary Shares @ €1.27 each