

Abridged Financial Statements
Home Essentials & Beyond Europe
Limited (previously known as Chimespell
Limited)

From the date of incorporation 1 May 2024 to 31 March 2025

Company Information

Directors

Isidore Godinger (appointed 24 May 2024)
Shabbir Garana (appointed 1 May 2024, resigned 24 May 2024)
Karen Corcoran (appointed 1 May 2024, resigned 24 May 2024)

Company secretary

Grant Thornton Secretarial Services Limited (appointed 24 May 2024)
Porema Limited (appointed 1 May 2024, resigned 24 May 2024)

Registered number

763239

Registered office

13-18 City Quay
Dublin 2

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Abridged statement of financial position

As at 31 March 2025

	Note	2025 €
Current assets		
Debtors: amounts falling due within one year	5	100
Net assets		
		<u>100</u>
Capital and reserves		
Called up share capital presented as equity	6	<u>100</u>
Shareholders' funds		
		<u><u>100</u></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 the provisions of FRS 102 Section 1A for small entities.

I, as director of Home Essentials & Beyond Europe Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (d) I 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

Isidore Godinger
Director

Date: 2 February 2026

The notes on pages 2 to 3 form part of these financial statements.

Notes to the abridged financial statements

For the financial period ended 31 March 2025

1. General information

Home Essentials and Beyond Europe Limited is a company limited by shares incorporated in the Republic of Ireland. The registered number of the Company is 763239. The registered office of the Company is 13-18 City Quay, Dublin 2, Ireland.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

2.2 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

There are no significant judgments in applying accounting policies and key sources of estimation uncertainty.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

5. Debtors

	2025 €
Amounts owed from parent company	100

Notes to the abridged financial statements

For the financial period ended 31 March 2025

6. Share capital

	2025 €
Allotted, called up and fully paid	
100 Ordinary shares of €1.00 each	<u>100</u>

7. Related party transactions

The Company has availed of the exemptions in FRS 102 Section 33, Paragraph 33.1A which allows non disclosure of transactions between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

There were no other transactions with directors during the financial period such as are required to be disclosed under FRS 102.

8. Post balance sheet events

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

9. Controlling party

The Company is ultimately owned and controlled by Isidore Godinger, the director of the Company.

10. Approval of financial statements

The director approved these financial statements for issue on 2 February 2026