

**Company No.**

**609436**

**HIDDEN GEM LIMITED**

**Unaudited Abridged Financial Statements  
for the period ended 30 June 2025**

**HIDDEN GEM LIMITED**  
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**HIDDEN GEM LIMITED**

**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the period ended 30 June 2025

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 year. Under the law the director 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, director must not approve the financial statements unless they is satisfied that they give a true and fair view of 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.

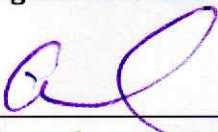
In preparing these financial statements, the director is require to:

- 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, 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 and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014.

She 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.

**Signed on behalf of the board**



**Carmel Kenny**

**Director**

**Date** 23/2/26 .

**HIDDEN GEM LIMITED**  
**BALANCE SHEET**

as at 30 June 2025

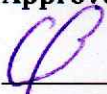
|   | Notes | 2025<br>€  | 2024<br>€  |
|---|-------|------------|------------|
| <b>Fixed Assets</b>                           |       | <u>0</u>   | <u>0</u>   |
| <b>CURRENT ASSETS</b>                         |       |            |            |
| Stock   |       | -          | -          |
| Debtors & Prepayments                         |       | -          | -          |
| Cash at bank                                  |       | -          | -          |
|   |       | <u>0</u>   | <u>0</u>   |
| Creditors: Amounts falling due within on year |       | -          | -          |
| Director Loan Account                         |       | <u>100</u> | <u>100</u> |
|   |       | <u>100</u> | <u>100</u> |
| <b>NET CURRENT LIABILITIES</b>                |       | <u>0</u>   | <u>0</u>   |
| <b>TOTAL LIABILITIES &lt;NET&gt;</b>          |       | <u>100</u> | <u>100</u> |
| <b><u>CAPITAL AND RESERVES</u></b>            |       |            |            |
| SHARE CAPITAL                                 |       | 100        | 100        |
| ACCULULAMATED LOSS B/F                        |       | <u>0</u>   | <u>0</u>   |
| RETAINED EARNING C/F                          |       | <u>100</u> | <u>100</u> |

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) relating to small companies.

I, as Director' of Hidden Gem Limited, stated that -

- a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6of the Companies Act 2014;
- b) the company is availing itself of the exemption on the grounds that 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) I acknowledge the company's obligations under Companies Act 2014, to keep adeuate 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 it finaical 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 they are applicable to the company,
- e) the company has relied on the specified exemption contained in Section 352 Companies Act 2014; has done so on the ground 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.

Approved by the Board on 23/2/26 and signed on it behalf by:



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Carmel Kenny  
Director

## HIDDEN GEM LIMITED

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for financial year ended 30 June 2025

### 1 ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. The comply with with the Financial Reporting Standard for Smaller Entities (effective January 15) of the Financial Reporting Council, as promulgated by Chartered Accounting Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Accounting Convention

The financial statements are prepared under the historical costs convention.

#### Turnover

Turnover comprises the invoices 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;

|                        |              |
|------------------------|--------------|
| Fixture & Fittings     | 15 % on cost |
| Leasehold Improvements | 5% on cost   |

The carrying value of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstance indicate the carrying value may not be recoverable.

### 2 EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed during period the as follows:

|       | 2025     | 2024     |
|-------|----------|----------|
| Staff | <u>0</u> | <u>0</u> |

#### The staff costs (inclusive of directors' salaries)comprise

|                    | 2025 | 2024 |
|--------------------|------|------|
| Wages and Salaries | 0    | 0    |
| Employer PRSI      | 0    | 0    |

**HIDDEN GEM LIMITED****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

continued

for financial year ended 30 June 2025

|   | 2025     | 2024     |
|---|----------|----------|
|   | €        | €        |
| <b>3 Creditors (amounts falling due within 1 yr.)</b> |          |          |
| Trade creditors and accruals                          | -        | -        |
| Director Loan   | 0        | 0        |
| Taxation and social welfare                           | <u>0</u> | <u>0</u> |
|   | <u>0</u> | <u>0</u> |

**4 FIXED ASSETS****Tangible Assets**

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over economic life of that asset as flow :

|                       |                   |
|-----------------------|-------------------|
| Motor Vehicle         | 20% straight line |
| Fixtures and fittings | 15% straight line |

There is no fixed assets in company as company is dormant company.

|                                    |             |             |
|------------------------------------|-------------|-------------|
| <b>5 SHARE CAPITAL</b>             | <b>2025</b> | <b>2024</b> |
| Authorised Ordinary Shares @ €1.27 | 10,000      | 10,000      |
| Issued do                          |             |             |
| <b>Directors Remuneration</b>      | <b>2025</b> | <b>2024</b> |
|                                    | €           | €           |
| Directors Remuneration             | <u>NIL</u>  | <u>NIL</u>  |
|                                    | <b>2025</b> | <b>2024</b> |
| Directors                          | <u>1</u>    | <u>1</u>    |