

**Camira Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Camira Limited

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# **Camira Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 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 that 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, the director must not approve the financial statements unless they is 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.

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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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**

**Mary Heskin**  
**Director**

**20 February 2026**

**Camira Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Camira Limited**  
**for the financial year ended 31 March 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Camira Limited, 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 Director 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 its director for our work or for this report.

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

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that Camira Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Camira Limited. You consider that Camira Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Camira Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

**OMB ACCOUNTANTS LTD**  
Chartered Accountants  
Steamship House,  
Dock Street,  
Galway.

**20 February 2026**

**Camira Limited**  
**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>737</u>	<u>-</u>
<b>Current Assets</b>			
Stocks	6	100	100
Debtors	7	6,091	524
Cash and cash equivalents		<u>5,192</u>	<u>30,173</u>
		<u>11,383</u>	<u>30,797</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(3,892)</u>	<u>(21,466)</u>
<b>Net Current Assets</b>		<u>7,491</u>	<u>9,331</u>
<b>Total Assets less Current Liabilities</b>		<u><u>8,228</u></u>	<u><u>9,331</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		3	3
Retained earnings		<u>8,225</u>	<u>9,328</u>
<b>Equity attributable to owners of the company</b>		<u><u>8,228</u></u>	<u><u>9,331</u></u>

# **Camira Limited**

## **BALANCE SHEET**

as at 31 March 2025

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 Director's of Camira 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 year and of its profit or loss for such a financial year 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 20 February 2026 and signed on its behalf by:**

**Mary Heskin**  
**Director**

**Camira Limited****RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 March 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 April 2023</b>	3	10,526	10,529
Loss for the financial year	-	(1,198)	(1,198)
<b>At 31 March 2024</b>	3	9,328	9,331
Loss for the financial year	-	(1,103)	(1,103)
<b>At 31 March 2025</b>	<b>3</b>	<b>8,225</b>	<b>8,228</b>

# Camira Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Camira Limited is a company limited by shares incorporated in Ireland

### 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 year ended 31 March 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 year, 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 represents the total invoice value, excluding value added tax, of sales made during the year.

#### 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:

Fixtures, fittings and equipment	-	12.5% Reducing Balance
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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 after making due allowances for any obsolete or slow-moving items.

Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. 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.

#### 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.

#### Taxation

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

#### Ordinary share capital

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

## Camira Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

<b>3. Operating loss</b>	<b>2025</b> €	2024 €
<b>Operating loss is stated after charging:</b>		
Depreciation of tangible assets	492	-
	<u>492</u>	<u>-</u>
 <b>4. Employees</b>		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
	<b>2025</b> <b>Number</b>	2024 Number
Maintenance	1	1
	<u>1</u>	<u>1</u>
 <b>5. Tangible assets</b>		
	<b>Fixtures, fittings and equipment</b> €	<b>Total</b> €
<b>Cost or Valuation</b>		
At 1 April 2024	-	-
Additions	1,229	1,229
	<u>1,229</u>	<u>1,229</u>
At 31 March 2025	1,229	1,229
	<u>1,229</u>	<u>1,229</u>
<b>Depreciation</b>		
At 1 April 2024	-	-
Charge for the financial year	492	492
	<u>492</u>	<u>492</u>
At 31 March 2025	492	492
	<u>492</u>	<u>492</u>
<b>Net book value</b>		
At 31 March 2025	<u>737</u>	<u>737</u>
 <b>6. Stocks</b>	<b>2025</b> €	2024 €
Finished goods and goods for resale	100	100
	<u>100</u>	<u>100</u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>7. Debtors</b>	<b>2025</b> €	2024 €
Trade debtors	4,089	524
Other debtors	2,002	-
	<u>6,091</u>	<u>524</u>
 <b>8. Creditors</b>	<b>2025</b> €	2024 €
<b>Amounts falling due within one year</b>		
Trade creditors	1,350	1,350
Director's current account (Note 10)	157	14,657
Accruals	2,385	5,459
	<u>3,892</u>	<u>21,466</u>

**Camira Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**9. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 April 2024	<b>9,328</b>	10,526
Loss for the financial year	<b>(1,103)</b>	(1,198)
	<hr/>	<hr/>
At 31 March 2025	<b>8,225</b>	9,328
	<hr/> <hr/>	<hr/> <hr/>

**10. Director's transactions**

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Mary Heskin	<b>157</b>	14,657
	<hr/> <hr/>	<hr/> <hr/>

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 20 February 2026.