
Indigo Headland Limited
506904
Unaudited Abridged Financial Statements
31-Mar-25

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Names of Directors and Other Information

Company Registration No: 506904

Directors: Mr Peter Higgins, Mrs Noreen Higgins

Registered Office: Oliver's Seafood Bar, Cleggan Co Galway

Secretary: Mr Peter Higgins

Accountant: LMS Accountants Block 12, Ballybane Ind Estate, Galway

Bankers: Allied Irish Bank

Solicitors:

**Extract from Directors report in accordance with section 329 of the
Companies Act 2014**

The directors of the company interests in shares/debentures of the
company during the financial year are as follows;

Mr Peter Higgins 50

Mrs Noreen Higgins 50

The directors of the company interest in shares/debentures of any group
undertakings of the company during the financial year are as follows;

No Group Undertakings

Indigo Headland Ltd
 Balance Sheet
 As at 31 March 2025

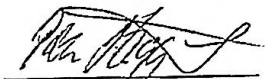
		2025	2024
		€	€
FA - land and buildings	Cost - b/fwd	17,689	17,689
		17,689	17,689
FA - plant and machinery	Cost - b/fwd	50,171	50,171
		50,171	50,171
FA - equipment, fixtures & fittings	Cost - b/fwd	34,574	34,574
	Depn - b/fwd	-61,804	-61,804
		-27,230	-27,230
FA - vehicles	Cost - b/fwd	6,250	25,000
	Cost - dispos	0	-18,750
	Depn - b/fwd	-6,250	-6,250
		0	0
		40,630	40,630
Stocks		0	0
Customers		272	272
		273	273
Debtors		-3,405	-3,405
		-3,405	-3,405
Bank		-15,950	-15,513
		-19,083	-18,645
Suppliers		240	240
Creditors		-34,378	-34,304
Net liabilities		-12,590	-12,079
		£	£
Share capital	Brought forward	19,189	19,189
		19,189	19,189
Revaluation reserve	Brought forward	-56,046	-56,046
		-56,046	-56,046
Profit and loss account	Brought forward	24,778	67,080
	Net loss	-12	-38,067
	Liability - dire	-500	-4,234
		24,266	24,778
Total funds		-12,590	-12,079

We, as Directors of Indigo Headland 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 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 profit 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.

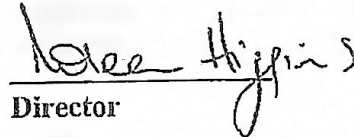
On behalf of the board

Mr Peter Higgins



Secretary / Director

Mrs Noreen Higgins



Director

Indigo Headland Limited
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January '2017).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	12.5% straight line
Motor vehicles	12.5% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an undiscounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Directors Remuneration

2025	2,024
€	€

3 Directors Benefits

2025	2,024
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