

Company registration number: 288093

Celtic Horizon Tours Limited
Abridged financial statements
for the financial year ended 31 May 2025

Celtic Horizon Tours Limited

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Celtic Horizon Tours Limited

Directors and other information

Directors	David Buckley Sylvia Buckley
Secretary	Sylvia Buckley
Company number	288093
Registered office	Unit 5, Block G Maynooth Business Campus Maynooth Co Kildare
Business address	Unit 5, Block G Maynooth Business Campus Maynooth Co Kildare
Auditor	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3
Bankers	AIB Bank Main Street Celbridge Co. Kildare
Solicitors	Brian A. Rennick & Co. Solicitors Suite1 Bracetown Business Park Clonee Dublin 15

Celtic Horizon Tours Limited

Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those 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 in the United Kingdom by the Financial Reporting Council ("relevant financial reporting framework"). 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.

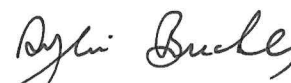
In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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 directors are 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 directors report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.



David Buckley
Director



Sylvia Buckley
Director

Date: 26 September 2025

**Independent auditor's special report to Celtic Horizon Tours Limited
pursuant to section 356 of the Companies Act 2014**

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Small Audited Company (ROI) Limited, and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

Basis of opinion

We have examined:

- (i) the abridged financial statements for the year ended 31 May 2025 on pages 8 to 16, which the directors of Celtic Horizon Tours Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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 the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Other information required by the Companies Act 2014

On 26 September 2025 we reported, as auditor of Celtic Horizon Tours Limited, to the members on the company's financial statements for the year ended 31 May 2025 and our report was as follows:

"Independent auditor's report to the members of Celtic Horizon Tours Limited

**Independent auditor's special report to Celtic Horizon Tours Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Celtic Horizon Tours Limited (the 'company') for the financial year ended 31 May 2025 which comprise the profit and loss account, balance sheet, statement of cash flow and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 May 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Independent auditor's special report to Celtic Horizon Tours Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report is consistent with the financial statements; and
- the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's special report to Celtic Horizon Tours Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent auditor's special report to Celtic Horizon Tours Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Eoin O'Riordan

For and on behalf of
Leahy O'Riordan Chartered Accountants
Statutory Audit Firm
1-2 Marino Mart
Fairview
Dublin 3

26 September 2025

Celtic Horizon Tours Limited

**Balance sheet
As at 31 May 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	10	14,726		23,622	
			14,726		23,622
Current assets					
Debtors	11	892,484		512,791	
Cash at bank and in hand		3,333,382		2,945,708	
		4,225,866		3,458,499	
Creditors: amounts falling due within one year	13	(1,166,434)		(726,380)	
Net current assets			3,059,432		2,732,119
Total assets less current liabilities			3,074,158		2,755,741
Net assets			<u>3,074,158</u>		<u>2,755,741</u>
Capital and reserves					
Called up share capital presented as equity			48,406		48,398
Share premium account			1,280		1,280
Capital conversion reserve			422		422
Profit and loss account			3,024,050		2,705,641
Shareholders' equity			<u>3,074,158</u>		<u>2,755,741</u>

These financial statements have been prepared in accordance with the Small Companies Regime.

We, as directors of Celtic Horizon Tours Limited state that the company has relied on the specified exemption 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 confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 10 to 16 form part of these abridged financial statements.

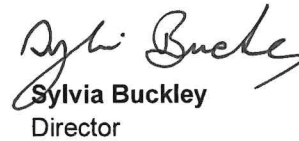
Celtic Horizon Tours Limited

**Balance sheet (continued)
As at 31 May 2025**

These abridged financial statements were approved by the board of directors on 26 September 2025 and signed on behalf of the board by:



David Buckley
Director



Sylvia Buckley
Director

The notes on pages 10 to 16 form part of these abridged financial statements.

Celtic Horizon Tours Limited

Notes to the abridged financial statements Financial year ended 31 May 2025

1. General information

The financial statements comprising profit and loss account, balance sheet, statement of cash flow and related notes constitute the individual financial statements of Celtic Horizon Tours Limited for the financial year ended 31 May 2025.

Celtic Horizon Tours Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 288093). The Registered Office is Unit 5, Block G, Maynooth Business Campus, Maynooth, Co Kildare which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Celtic Horizon Tours Limited

Notes to the abridged financial statements (continued) Financial year ended 31 May 2025

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Long leasehold property improvement	- 5%	straight line
Computer equipment	- 33%	straight line
Fittings fixtures and equipment	- 15%	straight line
Motor vehicle	- 20%	straight line

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Impairments of assets other than financial instruments

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset other than goodwill no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. For the company's principle activity, revenue is recognised in the profit and loss on the date of departure.

Government grants

Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Celtic Horizon Tours Limited

Notes to the abridged financial statements (continued)

Financial year ended 31 May 2025

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Once-off termination payments that are not required by contract, legislation, or other obligations or commitments, are recognised in the financial year in which they become payable.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Revenue received in advance

All revenues received prior to the year end in respect of travel departing after year ended 31 May 2025 and holidays commencing after that date are deferred and included in the balance sheet within creditors falling due within one year. Revenues received in advance are released to the profit and loss account in the period in which the related travel or holiday occurs.

Payments in advance

All payments made in advance by the company prior to the year end in respect of travel departing after 31 May 2025 and holidays commencing after that date are treated as deferred expenditure and included in the balance sheet within debtors. Payments made in advance are released to the profit and loss account in the period in which the related travel or holiday occurs.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Celtic Horizon Tours Limited

Notes to the abridged financial statements (continued) Financial year ended 31 May 2025

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 retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date when the fair value was determined. All foreign exchange differences are taken to the profit and loss account.

Financial instruments

-Ordinary Share Capital

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

-Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

-Other financial assets

Other financial assets including trade debtors arising from services provided to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

-Other financial liabilities

Other financial liabilities, including trade creditors arising from services purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

-Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Celtic Horizon Tours Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

3. Turnover

The total licensable turnover the the accounting year-end is €1,753,608 (2024: €2,192,907)

4. Profit before tax

Profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	13,397	11,912
	<u>13,397</u>	<u>11,912</u>

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	112,716	133,142
	<u>112,716</u>	<u>133,142</u>

6. Directors transactions

Loan to director

As permitted by the Companies Act 2014, the following loan was made to the following director. The director is charged 4% interest on the Director's loan. The loan is unsecured and repayable on demand. It is included in "other debtors" (note 11).

	2025	2024
	€	€
At the start of the financial year	60,500	13,000
Advances made during the financial year	82,283	60,500
Amounts repaid during the financial year	-	(13,000)
At the end of the financial year	<u>142,783</u>	<u>60,500</u>

Value of arrangements expressed as a percentage of net assets was 4.6% (2024: 2%).

7. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 9 (2024: 9).

Celtic Horizon Tours Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025

8. Retirement benefit information

The amount recognised in profit or loss in relation to defined contribution plans was €3,492 (2024: €9,840). The scheme is externally financed in that the assets of the scheme are held separately from those of the company in an independently administered fund.

9. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	2,705,641	1,580,781
Profit for the financial year	318,409	1,124,860
At the end of the financial year	<u><u>3,024,050</u></u>	<u><u>2,705,641</u></u>

10. Tangible assets

	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 June 2024	36,850	97,343	7,026	50,345	191,564
Additions	-	4,500	-	-	4,500
Disposals	-	-	(7,026)	-	(7,026)
At 31 May 2025	<u><u>36,850</u></u>	<u><u>101,843</u></u>	<u><u>-</u></u>	<u><u>50,345</u></u>	<u><u>189,038</u></u>
Depreciation					
At 1 June 2024	30,255	97,343	7,026	33,318	167,942
Charge for the financial year	1,842	1,485	-	10,069	13,396
Disposals	-	-	(7,026)	-	(7,026)
At 31 May 2025	<u><u>32,097</u></u>	<u><u>98,828</u></u>	<u><u>-</u></u>	<u><u>43,387</u></u>	<u><u>174,312</u></u>
Carrying amount					
At 31 May 2025	<u><u>4,753</u></u>	<u><u>3,015</u></u>	<u><u>-</u></u>	<u><u>6,958</u></u>	<u><u>14,726</u></u>
At 31 May 2024	<u><u>6,595</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>17,027</u></u>	<u><u>23,622</u></u>

11. Debtors

	2025	2024
	€	€
Trade debtors	6	2,985
Other debtors	878,794	496,476
Prepayments	13,684	13,330
	<u><u>892,484</u></u>	<u><u>512,791</u></u>

All debtors are due within one year.

Celtic Horizon Tours Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

12. Cash and cash equivalents	2025	2024
	€	€
Cash at bank and in hand	3,333,382	2,945,708
	<u> </u>	<u> </u>
13. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	266,207	100,986
Other creditors including tax and social insurance	889,751	605,394
Accruals	10,476	20,000
	<u> </u>	<u> </u>
	<u>1,166,434</u>	<u>726,380</u>

14. Events after the end of the reporting period

Since the year end there have been no post balance sheet events arising.

15. Related party transactions

All related party transactions are disclosed in note 5 under Directors' remuneration and note 6 under Directors' transactions.

Ultimate controlling party

The company is owned and controlled by David Buckley and Sylvia Buckley.

Key management personnel

The directors' remuneration disclosed in note 4 represents the total compensation paid to key management personnel.

16. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 26 September 2025.