

Rubicon Bloodstock Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Rubicon Bloodstock Ltd
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Rubicon Bloodstock Ltd

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	5	115,294	-
Debtors	6	-	100
		<u>115,294</u>	<u>100</u>
Creditors: amounts falling due within one year	7	(144,058)	-
		<u>(28,764)</u>	<u>100</u>
Net Current (Liabilities)/Assets		(28,764)	100
		<u>(28,764)</u>	<u>100</u>
Total Assets less Current Liabilities		(28,764)	100
		<u>(28,764)</u>	<u>100</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(28,864)	-
		<u>(28,764)</u>	<u>100</u>
Equity attributable to owners of the company		(28,764)	100
		<u>(28,764)</u>	<u>100</u>

I as Director of Rubicon Bloodstock Ltd, 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) 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 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 11 February 2026 and signed on its behalf by:

Desmond Hernon
Director

Rubicon Bloodstock Ltd
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	-	100
At 31 March 2024	100	-	100
Loss for the financial year	-	(28,864)	(28,864)
At 31 March 2025	100	(28,864)	(28,764)

Rubicon Bloodstock Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Rubicon Bloodstock Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 652152. The registered office of the company is. The company did not trade during the year. The financial statements have been presented in Euro (€) 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. 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.

3. Employees

There were no employees during the year.

Rubicon Bloodstock Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

4. Tax on (loss)/profit	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:		
	2025	2024
	€	€
(Loss)/profit taxable at 0.00%	(28,864)	-
	<u> </u>	<u> </u>
No charge to tax arises due to tax losses incurred.		
5. Stocks	2025	2024
	€	€
Finished goods and goods for resale	115,294	-
	<u> </u>	<u> </u>
The replacement cost of stock did not differ significantly from the figures shown.		
6. Debtors	2025	2024
	€	€
Director's current account (Note 10)	-	100
	<u> </u>	<u> </u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Director's current account (Note 10)	142,562	-
Accruals	1,496	-
	<u> </u>	<u> </u>
	144,058	-
	<u> </u>	<u> </u>
8. Income Statement		2025
		€
(Loss)/profit for the financial year		(28,864)
At 31 March 2025		<u>(28,864)</u>
		<u> </u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 March 2025.		

Rubicon Bloodstock Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

10. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Desmond Hernon	142,562	-

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 11 February 2026.