

283671

HORSTONE LIMITED

REPORT AND ABRIDGED UNAUDITED FINANCIAL STATEMENTS
for the year ended 30 June 2025

HORSTONE LIMITED

DIRECTORS AND OTHER INFORMATION

Directors

**Bertram Moore
Carol Moore**

Secretary and registered office

**Bertram Moore
Newtown Commons
The Ward
Co.Meath
D11 XY22**

Company registered number

283671

Solicitors

**T P O' Reilly
20 Sandymount Green
Dublin 4**

Bankers

**Bank of Ireland
Ashbourne
Co.Meath**

**Bank of Ireland
International Banking
Colvill Hse
Talbot St
Dublin 1.**

Accountants

**A.Eivers & Co
2 Kennedy Drive
Longford
Co.Longford**

HORSTONE LTD

**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND
DECLARATION ON UNAUDITED FINANCIAL STATEMENTS
for the year ended 30 June 2025**

General responsibilities:

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year.

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

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2014. 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.

Directors' declaration on unaudited financial statements:

In relation to the financial statements as set out on pages 2 to 4:

The directors approve these financial statements and confirm that they are responsible for them. The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

On behalf of the board:

Bertram Moore
Director: Bertram Moore
Date: 23 March 2026

Carol Moore
Director: Carol Moore
Date: 23 March 2026

HORSTONE LIMITED**ACCOUNTING POLICIES
for the year ended 30 June 2025****Historical cost convention**

The financial statements are prepared under the historical cost convention.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is calculated on a straight line basis to write off the cost less estimated residual value of fixed assets, over their expected useful lives at the following annual rates:

Leased/ Owned Motor Vehicles	25%	Straight Line
Leased/ Owned Office Eqpmt	15%	Straight Line
Fixtures & Fittings	15%	Straight Line
Plant & Machinery	15%	Straight Line

Sales

Sales are stated in the profit and loss account at invoice value exclusive of value added tax.

Debtors

Known bad debts are written off and specific provision is made for any amounts the collection of which is considered doubtful.

Deferred tax

Deferred tax is provided under the liability method on timing differences which arise because certain items are dealt with in different periods for taxation purposes.

Foreign currency

Amounts payable or receivable in a foreign currency are translated at the exchange rate ruling at the balance sheet date, and revenue and costs arising in foreign currencies are translated at the exchange rates ruling at the dates of the transactions. All resultant adjustments are dealt with in the profit and loss account for the year in which they occur.

Hire purchase and leased assets

Assets held under leasing arrangements that transfer substantially all the risks and rewards of ownership are capitalised. The capital element of the related rental obligations is included in creditors.

The interest element of the rental obligations is charged to the profit and loss account so as to produce a constant periodic rate of charge.

Rentals of assets held under operating leases are charged to the profit and loss account in the period in which they occur.

BALANCE SHEET
At 30 JUNE 2025

	Note	2025 €	2024 €
<u>Fixed assets</u>			
Tangible owned assets		1,186,708	1,253,337
Tangible leased assets		0	0
		<u>1,186,708</u>	<u>1,253,337</u>
<u>Investment property</u>		764,135	764,135
<u>Current assets</u>			
Stock-Crates		0	4,500
Debtors		1,374,830	1,623,977
Cash and bank		2,309,097	2,163,887
		<u>3,683,927</u>	<u>3,792,364</u>
Creditors: amounts falling due within one year	1	<u>-607,293</u>	<u>-874,433</u>
Net current assets		<u>3,076,634</u>	<u>2,917,931</u>
Total assets		<u>5,027,477</u>	<u>4,935,403</u>
Creditors: amounts falling due after one year		<u>0</u>	<u>0</u>
Net Assets		<u>5,027,477</u>	<u>4,935,403</u>
<u>Represented by</u>			
<u>Capital and reserves</u>			
Called up share capital	2	3	3
Revenue reserve		5,027,474	4,935,400
		<u>5,027,477</u>	<u>4,935,403</u>
Equity Shareholders Funds		<u>5,027,477</u>	<u>4,935,403</u>

We, as Directors of Horstone Ltd, state that:
the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
the company satisfies the conditions specified in Section 358 of the 2014 Act;

the shareholders of the company have not served notice on the company under section 334 (1) in accordance with section 334(2) of the Companies Act 2014.

we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to prepare accounts which give a true and fair view of the state of affairs 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 the Companies Act 2014 relating to accounts so far as they are applicable to the company;

we have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

Directors: Bertram Moore
Date: 23 March 2026

Carol Moore
Date: 23 March 2026

HORSTONE LTD

NOTES ON THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS
for the year ended 30 June 2025

1 Creditors due within one year

	2025	2024
	€	€
This amount includes:		
Corporation Tax payable	-	57,515
Paye/Prsi/USC	15,722	19,830
VAT	-	-
	<u> </u>	<u> </u>

2 Called up share capital

	Authorised	Issued
	€	€
Shares of €1.26974 each		
At 30 June 2025 and 2024	126,974	3
	<u> </u>	<u> </u>

3 Directors shareholdings and related transactions

	2025	2024
Bertram Moore(also Company Secretary)	1	1
Carol Moore	1	1

Mr Moore leases a warehouse/offices to the company under a short lease at an annual rent of €11,500.