



Company Number: 717547

Rubyfield Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Rubyfield Holdings Limited
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Rubyfield Holdings Limited

STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

| | Notes | 2025 € | 2024 € |
|---|-------|-----------------|-----------------|
| Non-Current Assets | | | |
| Property, plant and equipment | 4 | <u>86,793</u> | <u>48,993</u> |
| Current Assets | | | |
| Debtors | 5 | 23,935 | 3,532 |
| Cash and cash equivalents | | <u>822,306</u> | <u>932,525</u> |
| | | <u>846,241</u> | <u>936,057</u> |
| Creditors: amounts falling due within one year | 6 | <u>(6,690)</u> | <u>(3,000)</u> |
| Net Current Assets | | <u>839,551</u> | <u>933,057</u> |
| Total Assets less Current Liabilities | | <u>926,344</u> | <u>982,050</u> |
| Capital and Reserves | | | |
| Called up share capital presented as equity | | 1,000,300 | 1,000,300 |
| Retained earnings | | <u>(73,956)</u> | <u>(18,250)</u> |
| Equity attributable to owners of the company | | <u>926,344</u> | <u>982,050</u> |

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.

I as Director of Rubyfield Holdings 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) 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 November 2025 and signed on its behalf by:

Elliot Hughes
Director

Rubyfield Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Rubyfield Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 717547. The registered office of the company is College House, Rock Road, Blackrock, Co Dublin. The company's main activity is warehousing. 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 28 February 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.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

| | | |
|-----------------------------|---|----|
| Land and buildings freehold | - | 0% |
|-----------------------------|---|----|

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.

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 Statement of Financial Position date.

Ordinary share capital

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

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

| | 2025 | 2024 |
|----------|---------------|----------|
| | Number | Number |
| Director | <u>1</u> | <u>1</u> |

4. Property, plant and equipment

| | Land and buildings freehold | Total |
|-----------------------|------------------------------------|----------------------|
| | € | € |
| Cost | | |
| At 1 March 2024 | 48,993 | 48,993 |
| Additions | 37,800 | 37,800 |
| | <u>86,793</u> | <u>86,793</u> |
| At 28 February 2025 | 86,793 | 86,793 |
| Depreciation | | |
| At 1 March 2024 | - | - |
| At 28 February 2025 | - | - |
| | <u>-</u> | <u>-</u> |
| Net book value | | |
| At 28 February 2025 | <u>86,793</u> | <u>86,793</u> |
| At 29 February 2024 | <u>48,993</u> | <u>48,993</u> |

5. Debtors

| | 2025 | 2024 |
|---------------|---------------|--------------|
| | € | € |
| Other debtors | 300 | 300 |
| Taxation | 16,079 | 3,232 |
| Prepayments | 7,556 | - |
| | <u>23,935</u> | <u>3,532</u> |

6. Creditors
Amounts falling due within one year

| | 2025 | 2024 |
|-----------------|--------------|--------------|
| | € | € |
| Trade creditors | 3,690 | - |
| Accruals | 3,000 | 3,000 |
| | <u>6,690</u> | <u>3,000</u> |

7. Income Statement

| | 2025 | 2024 |
|-----------------------------|-----------------|-----------------|
| | € | € |
| At 1 March 2024 | (18,250) | - |
| Loss for the financial year | (55,706) | (18,250) |
| | <u>(73,956)</u> | <u>(18,250)</u> |

8. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2025.

Rubyfield Holdings Limited
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for the financial year ended 28 February 2025

9. Events After the End of the Reporting Period

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 11 November 2025.