

Registration Number 673518

Apollo Bloodstock Ltd

Abridged accounts

for the year ended 30 June 2025

Apollo Bloodstock Ltd

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Apollo Bloodstock Ltd

Directors and other information

Director	Fearghal Hogan
Secretary	Mary O'Loughlin
Company number	673518
Registered office	Cranovonane Leighlinbridge Co.Carlow
Auditors	O'Loughlin & Co Chartered Certified Accountants Mountrice Monasterevin Co.Kildare
Business address	Churchlands Stud Carna Suncroft Co.Kildare.
Bankers	Bank of Ireland Bagenalstown Co.Carlow

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Statement of Director's responsibilities for the shareholders' financial statements

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the director to prepare financial statements for each financial period 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 period.

In preparing those financial statements, the director is 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 director confirms that they has complied with the above requirements in preparing the financial statements.

The director is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014.

They is 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.

In so far as the director is aware:

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- the director has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board

Fearghal Hogan
Director

Date: 5th March 2026

Apollo Bloodstock Ltd

**Abridged balance sheet
as at 30 June 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	4		484		1,000
Current assets					
Stocks		220,892		204,111	
Debtors		194,821		5,755	
Cash at bank and in hand		-		16,504	
		415,713		226,370	
Creditors: amounts falling due within one year	5	(469,637)		(236,295)	
Net current liabilities			(53,924)		(9,925)
Total assets less current liabilities			(53,440)		(8,925)
Deficiency of assets			(53,440)		(8,925)
Capital and reserves					
Called up share capital	6		1		1
Profit and loss account			(53,441)		(8,926)
Equity shareholders' funds			(53,440)		(8,925)

The director has taken advantage of the abridged disclosure exemptions conferred by Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The director has taken advantage of the abridged disclosure exemptions conferred by Sections 11 and 12 of the Companies (Amendment) Act, 1986 on the grounds that the company is entitled to the benefit of those exemptions as a medium-sized company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. The company is availing itself of the exemption on the grounds that section 358 is complied with. No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and the directors acknowledge the obligations of the company under this Act to: i. 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 ii. otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

The abridged accounts were approved by the Board on 5 March 2026 and signed on its behalf by

Fearghal Hogan
Director

The notes on pages 4 to 7 form an integral part of these financial statements.

Apollo Bloodstock Ltd

Notes to the abridged financial statements for the year ended 30 June 2025

1. Statement of 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.

1.1. Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The audited financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	20% straight line

1.5. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.6. Stock

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

1.7. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

1.8. Leasing

Apollo Bloodstock Ltd

**Notes to the abridged financial statements
for the year ended 30 June 2025**

..... continued

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

1.9. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

2. Director and secretary and their interests

The director who served during the year and their interest in the company are as stated below:

	Ordinary shares	
	30/06/25	01/07/24
Fearghal Hogan	1	1
Company Secretary		
Mary O'Loughlin	-	-

Mr Fearghal Hogan and retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

3. Transactions with director

The following director had interest free loans during the year. The movements on these loans are as follows:

	2025	2024
Fearghal Hogan	87	5,755
	<u> </u>	<u> </u>

There were no related party transactions with the directors during the period.

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**Notes to the abridged financial statements
for the year ended 30 June 2025**

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4. Fixed assets	Tangible fixed assets €	
Cost		
At 1 July 2024		5,000
Additions		569
At 30 June 2025		5,569
Depreciation		
At 1 July 2024		4,000
Charge for year		1,085
At 30 June 2025		5,085
Net book values		
At 30 June 2025		484
At 30 June 2024		1,000
5. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Loans & other borrowings</i>		
Bank overdraft	6,215	-
Bank loan	51,521	51,285
<i>Other creditors</i>		
Trade creditors	383,534	172,716
Accruals and deferred income	16,116	6,821
<i>Taxation creditors</i>		
PAYE/PRSI	12,251	5,473
	469,637	236,295
	469,637	236,295

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**Notes to the abridged financial statements
for the year ended 30 June 2025**

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6. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
1 Ordinary shares of €1 each	1	1
	<u> </u>	<u> </u>

7. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.