

Company Number: 764420

Stoneview Masonry Limited

Abridged Unaudited Financial Statements

for the financial period from 21 May 2024 (date of incorporation) to 30 April 2025

Stoneview Masonry Limited

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Stoneview Masonry Limited
DIRECTOR AND OTHER INFORMATION

Director Mr Daniel Duggan (Appointed 21 May 2024)

Company Secretary Ms Christine Healy (Appointed 21 May 2024)

Company Number 764420

Registered Office and Business Address Fornaught
Donoughmore
Co. Cork

Accountants O'Leary Accountancy Services
Chartered Certified Accountants
1 Island House
Great Island Enterprise Park
Ballincollig
Cork

Stoneview Masonry Limited
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Stoneview Masonry Limited
for the financial period from 21 May 2024 (date of incorporation) to 30 April 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 21 May 2024 (date of incorporation) to 30 April 2025 as set out on pages 5 to 6 which comprise the Balance Sheet and notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Stoneview Masonry Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this 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 its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 30 April 2025 your duty to ensure that Stoneview Masonry Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Stoneview Masonry Limited. You consider that Stoneview Masonry Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Stoneview Masonry Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

O'LEARY ACCOUNTANCY SERVICES

Chartered Certified Accountants
1 Island House
Great Island Enterprise Park
Ballincollig
Cork

13 January 2026

Stoneview Masonry Limited

BALANCE SHEET

as at 30 April 2025

	2025
	€
Current assets	7,503
Creditors: amounts falling due within one year	(4,923)
Net Current Assets	<u>2,580</u>
Total Assets less Current Liabilities	<u>2,580</u>
Net Assets	<u>2,580</u>
Capital and Reserves	<u>2,580</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Stoneview Masonry 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 period 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 13 January 2026 :

Mr Daniel Duggan
Director

Stoneview Masonry Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 21 May 2024 (date of incorporation) to 30 April 2025

1. General Information

Stoneview Masonry Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764420. The registered office of the company is Fornaught, Donoughmore, Co. Cork which is also the principal place of business of the company. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price (including transaction costs).

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Profit and Loss Account

	2025 €
Profit brought forward	-
Profit for the financial period	2,480
Retained profit carried forward	2,480

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 13 January 2026.