

**Company Number: 747770**

**HONOURING EVE LIMITED**

**Abridged Financial Statements**

**for the year ended 31 December 2025**

# HONOURING EVE LIMITED

## CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Accountant's Report	5
Statement of Financial Position	6 -7
Notes to the Financial Statements	8 - 9

**HONOURING EVE LIMITED**  
**DIRECTOR AND OTHER INFORMATION**

**Director** Moira Kiely & Michael Kiely

**Company Secretary** Moira Kiely

**Company Number** 747770

**Registered Office and Business Address** Kiltannon Home Farm,  
Kiltannon,  
Tulla,  
Co Clare

**Accountants** Fuchsia Bell  
Chartered Accountants  
Castlemaine  
Co Kerry

**HONOURING EVE LIMITED**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the period 16 months ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards;  
and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable her to ensure that the financial statements and Director's Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. She 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.

**Signed on behalf of the board.**

**Moira Kiely**  
**Director**

**Michael Kiely**  
**Director**

**07 April 2025**

**HONOURING EVE LIMITED**  
**ACCOUNTANT'S REPORT**

for the period 16 months ended 31 December 2025

In accordance with our engagement letter and to assist you to fulfill your duties under the Companies Act 2014, we have prepared for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 which comprise the Income Statement, Balance Sheet and notes from the company's accounting records and information and explanations you have given to us.

This report is made solely for the Board of Directors of HONOURING EVE LIMITED as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the abridged financial statements HONOURING EVE LIMITED and state those matters that we have agreed to state to the Board of Directors of HONOURING EVE LIMITED, as a body, in this report in accordance with the guidance of the Institute of Chartered Accountants. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than HONOURING EVE LIMITED and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants and have complied with the ethical guidance laid down by the Institute of Chartered Accountants.

It is your duty to ensure that HONOURING EVE 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 loss of HONOURING EVE LIMITED. You consider that HONOURING EVE LIMITED is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements HONOURING EVE LIMITED. For this reason, we have not verified the 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.

**Fuchsia Bell**

**Chartered Accountants**

**Castlemaine**

**Co Kerry**

**07 April 2025**

**Honouring Eve Ltd**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	31-Dec-25 €
<b>Fixed Assets</b>		
Tangible assets		-
<hr/>		
<b>Current Assets</b>		
Cash at bank and in hand		-
<hr/>		
-		
<b>Creditors: amounts falling due within one year</b>		
Trade Creditors		-
Accruals	5	(1,230)
Directors	5	(7,076)
		<hr/>
		(8,306)
<b>Net Current (Liabilities)/Assets</b>		(8,306)
<b>Creditors: amounts falling due more than one year</b>		6 (37,756)
<b>Total Assets less Current Liabilities</b>		<hr/> <hr/> <u>(46,062)</u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		(46,162)
		<hr/>
<b>Shareholders' (Deficit)/Funds</b>		(46,062)

I as Director of Honouring Eve Ltd Limited, state that -  
The company has relied on the specified exemption contained in section 352 Companies Act 2014.  
The company has done so on the grounds that it is entitled to the benefit of that exemption as a  
small company and confirm that the abridged financial statements have been properly prepared in  
accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the board on 07 April 2025 and signed on its behalf by:**

**Moira Kiely**  
**Director**

**Michael Kiely**  
**Director**

**HONOURING EVE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

We, as directors of HONOURING EVE 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 s.358 are satisfied,
- c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- d) we 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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014;

And 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 s.353 Companies Act 2014.

**Moira Kiely**  
**Director**

**Michael Kiely**  
**Director**

**07 April 2025**

## HONOURING EVE LIMITED

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 December 2025

### 1. General Information

HONOURING EVE LIMITED is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 747770. The registered office of the company is Kiltannon Home Farm, Kiltannon, Tulla, Co Clare 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

#### Ordinary share capital

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

### 3. Related Party

Amounts owing to Kiltannon Home Farm Limited are €37,756. The directors Michael & Moira Kiely are also directors of Kiltannon Home Farm Limited. The shareholding of Kiltannon Home Farm Limited is held by MDMK Limited which is ultimately owned by Michael & Moira Kiely.

### 4. Employees

The average monthly number of employees, including director, during the financial year was 2.

HONOURING EVE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the year ended 31 December 2025

*continued*

<b>5</b>	<b>Creditors</b>	
	<b>Amounts falling due more than one year</b>	<b>€</b>
	Accruals - Accountancy Fees	1,230
	Directors	<u>7,076</u>
		<u><u>8,306</u></u>
<b>6</b>	<b>Creditors</b>	
	<b>Amounts falling due more than one year</b>	<b>€</b>
	Loan from Kiltannon Home Farm Ltd	37,756