

Registration Number 287410

FERNHILL STONE LIMITED
ABRIDGED FINANCIAL STATEMENTS
for the year ended 30th April 2025

FERNHILL STONE LIMITED

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FERNHILL STONE LIMITED

Directors and other information

Directors	Simon Jackson Raphael McEnroe Meredith Jackson
Secretary	Simon Jackson
Company number	287410
Registered office	Fernhill Business Park, Glaslough, Co. Monaghan
Accountants	McEnroe Secretarial Services Ltd. Accountants, Bridge House, Mountnugent, Co.Cavan.
Business address	Fernhill Business Park, Glaslough, Co. Monaghan
Bankers	AIB 96 Clanbrassil Street, Dundalk, Co. Louth.

FERNHILL STONE LIMITED

Statement of Director's responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

The directors are 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.

Irish Company law requires the Director's 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 period.

The Director's are 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 that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 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 3 to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to McEnroe Secretarial Services Ltd. , all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- 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 30th April 2025.

On behalf of the board

Simon Jackson
Director

Raphael McEnroe
Director

Date: 16th September 2025

FERNHILL STONE LIMITED

**Abridged balance sheet
as at 30th April 2025**

		2025		2024	
Notes		€	€	€	€
Fixed assets					
Tangible assets			141,911		137,902
Financial assets			100,000		100,000
			<u>241,911</u>		<u>237,902</u>
Current assets					
Stocks		540,266		537,689	
Debtors		79,765		92,842	
Cash at bank and in hand		843,028		448,066	
		<u>1,463,059</u>		<u>1,078,597</u>	
Creditors: amounts falling due within one year	3	<u>(281,799)</u>		<u>(266,053)</u>	
Net current assets			<u>1,181,260</u>		<u>812,544</u>
Total assets less current liabilities			1,423,171		1,050,446
Creditors: amounts falling due after more than one year			-		<u>(2,778)</u>
Net assets			<u><u>1,423,171</u></u>		<u><u>1,047,668</u></u>
Capital and reserves					
Called up share capital	4		200		200
Profit and loss account			1,422,971		1,047,468
Equity shareholders' funds			<u><u>1,423,171</u></u>		<u><u>1,047,668</u></u>

The notes on pages 5 to 7 form an integral part of these financial statements.

FERNHILL STONE LIMITED

Abridged balance sheet (Continued)

The directors 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 Companies Act 2014

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The abridged accounts were approved by the Board on 16th September 2025 by

Simon Jackson
Director

Raphael McEnroe
Director

The notes on pages 5 to 7 form an integral part of these financial statements.

FERNHILL STONE LIMITED

Notes to the abridged financial statements for the year ended 30th April 2025

1. Accounting policies

1.1. Accounting Convention

The financial statements are prepared on the going concern basis, under historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

1.2. Compliance with accounting standards

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council.

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

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

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:

Plant and machinery	-	12.50% Straight Line
Fixtures, fittings and equipment	-	12.50% Straight Line
Motor vehicles	-	12.50% Straight Line

1.5. Stock

Stock is valued at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

FERNHILL STONE LIMITED

Notes to the abridged financial statements for the year ended 30th April 2025

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1.6. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to product constant periodic rates of charge on the net obligations outstanding in each period.

2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	01/05/24
Simon Jackson	75	75
Raphael McEnroe	25	25
Meredith Jackson	-	-

Company Secretary

Simon Jackson

There were no changes in shareholdings between 30th April 2025 and the date of signing the financial statements.

3. Creditors: amounts falling due within one year

	2025	2024
	€	€

Creditors include the following:

Taxation creditors

Tax and social welfare included in other creditors	-	-
Corporation tax	19,073	-
PAYE/PRSI	6,422	6,609
VAT	69,538	26,987
	<u>95,033</u>	<u>33,596</u>

FERNHILL STONE LIMITED

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

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4. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €2 each	200,000	200,000
	<u>200,000</u>	<u>200,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €2 each	200	200
	<u>200</u>	<u>200</u>

5. Approval of Financial Statements

The current accounts are for a full year. The comparative accounts are for a full year.
The directors approved the financial statements on the 16th September 2025.