

**Registration number 481405**

**Arthur Shorten Ltd**  
**Unaudited Abridged Financial Statements**  
**For the year ended 31 March 2025**

# Arthur Shorten Ltd

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## Arthur Shorten Ltd

### Directors' Responsibilities Statement for the year ended 31<sup>st</sup> March 2025

The directors are responsible for preparing the Directors' 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 Financial Reporting Council.

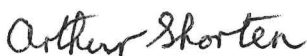
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 directors are 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 and enable them to ensure that the financial statements and directors' report comply with the Companies Acts 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.

Signed on behalf of the board

  
**Arthur Shorten**  
**Director**

  
**Shirley Shorten**  
**Director**

Date 31/12/25

**Arthur Shorten Ltd**

**Abridged Balance Sheet  
As at 31<sup>st</sup> March 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		505,646		505,370
<b>Current assets</b>					
Stocks	4	309,919		309,549	
Debtors	5	26,665		49,362	
Cash at bank and in hand		<u>893,679</u>		<u>721,030</u>	
		1,230,263		1,079,941	
<b>Creditors: amounts falling Due within one year</b>	6	<u>( 87,862)</u>		<u>( 76,979)</u>	
<b>Net current assets</b>			<u>1,142,401</u>		<u>1,002,962</u>
<b>Net assets</b>			<u><b>1,648,047</b></u>		<u><b>1,508,332</b></u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account	9		<u>1,647,947</u>		<u>1,508,232</u>
<b>Shareholders' funds</b>	10		<u><b>1,648,047</b></u>		<u><b>1,508,332</b></u>

The notes on pages 4 to 7 form part of the abridged financial statements.

## Arthur Shorten Ltd


### Abridged Balance Sheet as at 31<sup>st</sup> March 2025

We, as Directors' of Arthur Shorten Ltd, 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; 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 s.353 Companies Act 2014.

Approved by the board on 31/12/25 and signed on its behalf by:

  
Arthur Shorten  
Director

  
Shirley Shorten  
Director

The notes on pages 4 to 7 form part of the abridged financial statements.

*Arthur Shorten Ltd*  
**Notes to the Abridged Financial Statements  
for the year ended 31 March 2025**

**1. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by the Institute of Certified Public Accountants in Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**Accounting Convention**

The financial statements are prepared under the historical cost convention.

**Cash flow statement**

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash flow Statement because it is classified as a small company.

**Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

**Tangible fixed assets and depreciation**

Tangible fixed assets 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 tangible fixed assets, less their estimated residual value, over their expected useful lives as follows;

Plants and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line

**Stock**

Stocks are valued at the lower of cost and net realisable value.

**Taxation**

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

*Arthur Shorten Ltd*  
**Notes to the Abridged Financial Statements**  
**for the year ended 31 March 2025**

..... continued

<b>2. Tax on Profit</b>	<b>2025</b>	<b>2024</b>
	€	€
Analysis of charge in the year Corporation Tax	<u>19,813</u>	<u>12,802</u>
Profit before tax	<u>158,862</u>	<u>104,021</u>
<b>3. Tangible fixed assets &amp; Quota</b>		<b>Total</b>
		€
<b>Cost</b>		803,059
At 1 April 2024		<u>29,430</u>
Additions		832,489
		<u>0</u>
Disposals		<u>832,489</u>
At 31 March 2025		
<b>Depreciation</b>		297,689
At 1 April 2024		<u>29,154</u>
Charge for the period		326,843
		<u>0</u>
Disposals		326,843
At 31 March 2025		
<b>Net book values</b>		<u>505,370</u>
At 31 March 2024		<u>505,646</u>
At 31 March 2025		
<b>4. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Stocks	<u>309,919</u>	<u>309,549</u>

*Arthur Shorten Ltd*  
**Notes to the Abridged Financial Statements**  
**for the year ended 31 March 2025**

..... continued

<b>5. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Prepayments and accrued income	<u>26,665</u>	<u>49,362</u>
<b>6. Creditors:</b>	<b>2025</b>	<b>2024</b>
Included in creditors:	€	€
Corporation Tax	7,011	-
Trade creditors	33,888	32,703
PAYE and social welfare	1,356	1,350
VAT	-	-
Directors' accounts	35,693	33,010
Accruals and deferred income	<u>9,914</u>	<u>9,916</u>
	<u>87,862</u>	<u>76,979</u>
<b>7. Directors remuneration and transactions</b>		
	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	<u>25,910</u>	<u>25,910</u>
The following amounts are repayable to the directors:		
	<b>2025</b>	<b>2024</b>
	€	€
Arthur Shorten	<u>35,693</u>	<u>33,010</u>
<b>8. Employees</b>		
Number of employees		
The average number of persons employed (including executive directors) during the year was as follows:	<b>2025</b>	<b>2024</b>
Employees including directors	2	2
<b>9. Profit and Loss Account</b>	<b>2025</b>	<b>2024</b>
	€	€
At 1 April 2024	1,508,232	1,416,784
Profit for the year	<u>139,715</u>	<u>91,448</u>
At 31 March 2025	<u>1,647,947</u>	<u>1,508,232</u>

*Arthur Shorten Ltd*  
**Notes to the Abridged Financial Statements**  
**for the year ended 31 March 2025**

..... continued

<b>10. Reconciliation of movements in shareholders funds</b>	<b>2025</b>	<b>2024</b>
	€	€
Profit for the year	139,715	91,448
Opening shareholders funds	<u>1,508,332</u>	<u>1,416,884</u>
Closing shareholders funds	<u>1,648,047</u>	<u>1,508,332</u>

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 31/12/25