

**Company registration number: 87645**

**Hurstview Limited**

**Unaudited abridged financial statements  
for the financial year ended 30 June 2025**

# Hurstview Limited

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## **Hurstview Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 and then apply them consistently;
- make judgments 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 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, enable them to ensure that the financial statements and directors report comply with 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.

## **Hurstview Limited**

### **Accountants' Report to the board of directors on the Unaudited abridged financial statements of Hurstview Limited**

In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, 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 board of directors 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 the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 June 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Robert J. Kidney & Co.,  
Chartered Accountants,  
11 Adelaide Road,  
Dublin 2.

9 January 2026

**Hurstview Limited**

**Balance sheet  
As at 30 June 2025**

	2025		2024	
	€	€	€	€
<b>Fixed assets</b>				
Tangible assets	2,625,031		2,625,031	
		2,625,031		2,625,031
<b>Current assets</b>				
Debtors	52,941		41,398	
Cash at bank and in hand	19,015		24,492	
	71,956		65,890	
<b>Creditors: amounts falling due within one year</b>	(91,813)		(112,829)	
<b>Net current assets</b>		(19,857)		(46,939)
<b>Total assets less current liabilities</b>		2,605,174		2,578,092
<b>Creditors: amounts falling due after more than one year</b>	4	(1,704,768)		(1,677,686)
<b>Net assets</b>		900,406		900,406
<b>Capital and reserves</b>				
Called up share capital		20,200		20,200
Profit and loss account		880,206		880,206
<b>Shareholders funds</b>		900,406		900,406

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**The notes on pages 5 to 7 form part of these abridged financial statements.**

**Hurstview Limited**

**Balance sheet (continued)  
As at 30 June 2025**

We, as directors of Hurstview Limited state that:

- 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 9 January 2026 and signed on behalf of the board by:

**Stephen Miley**  
Director

**Timothy Miley**  
Director

**The notes on pages 5 to 7 form part of these abridged financial statements.**



## Hurstview Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

#### Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

##### (i) Financial assets

Basic financial assets, including accrued income debtors and cash and cash equivalents and short-term deposits, are initially recognised at transaction price (including transaction costs) and are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

##### (ii) Financial liabilities

Basic financial liabilities, including trade and other creditors are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

## 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 2).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	8,000	28,446

## Hurstview Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

#### 3. Directors remuneration and transactions

##### Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	8,000	28,446

##### Directors transactions

Loan from directors

	2025	2024
	€	€
Stephen Miley	91,080	69,908
Timothy Miley	852,383	838,842
	<u>943,463</u>	<u>908,750</u>

	2025	2024
	€	€
Dividends paid to directors	125,020	232,766
	<u>125,020</u>	<u>232,766</u>

#### 4. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Directors loans	(943,463)	(908,750)
Devils Glen Equestrian Centre Limited	(761,305)	(768,936)
	<u>(1,704,768)</u>	<u>(1,677,686)</u>

#### 5. Key management personnel

The directors are the sole employees of the company.

#### 6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 9 January 2026.