

Company Number 370128

Stoneware Studios Limited Unaudited

Abridged Financial Statements

for the year ended 30 April 2025

Stoneware Studios Limited

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Stoneware Studios Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30 April 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with the 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 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 financial year and otherwise comply with the Companies Act 2014.

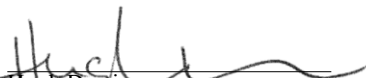
In preparing these financial statements, the directors are required to:

- Select suitable accounting policies for the company financial statements and the apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with the 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 the 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.

Signed on behalf of the board


Catherine Dorrian
Director


Hugh Dorrian
Secretary

31st December 2025

Stoneware Studios Limited

ABRIDGED BALANCE SHEET

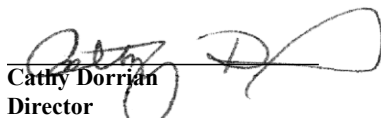
as at the 30th April 2025

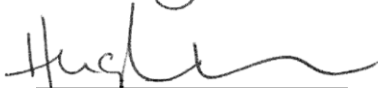
	Notes	2025 €	2024 €
Fixed assets			
Tangible assets	2	255,635	263,295
Current assets			
Stocks		225,100	153,636
Debtors		194,121	207,604
Cash at bank and in hand		413,604	520,830
		<u>832,825</u>	<u>882,070</u>
Creditors: amounts falling due within one year	3	<u>(160,234)</u>	<u>(166,668)</u>
Net current assets		<u>672,591</u>	<u>715,402</u>
Total Assets Less Current Liabilities		<u>928,226</u>	<u>978,698</u>
Capital and reserves			
Called up share capital	5	100	100
Profit and loss account		928,126	978,598
Equity shareholders' funds		<u>926,226</u>	<u>978,698</u>

We, as Directors of Stoneware Studios Limited, state that –

- the company is availing itself of the exemption provided 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provision of the Companies Act 2014 relating to the Financial Statements so far as they are applicable to the company,
- The company has relied on the specified exemption contained in s.352 of The 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 the 31st December 2025 and signed on its behalf by:


Cathy Dorrian
Director


Hugh Dorrian
Secretary

31st December 2025

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 30th April 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the generally accepted accounting principles in Ireland and the Irish Statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. 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.

Turnover

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

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:

Plant and machinery	-	15% Reducing Balance
Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	15% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first in first out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow-moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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 at the Balance Sheet date.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTSFor the year ended 30th April 2025**2. TANGIBLE FIXED ASSETS**

	Land and Buildings freehold	Plant and machinery	Fixtures, Fittings and equipment	Motor Vehicles	Total
Cost					
As at 1st May 2024	254,294	14,829	859	70,368	340,350
Additions					
Disposals					
As at 30th April 2025	254,294	14,829	859	70,368	340,350
Depreciation					
As at 1st May 2023	42,594	14,075	859	19,527	77,055
Disposals					
Charge for the year		34		7,626	7,660
As at 30th April 2024	42,594	14,109	859	27,153	84,716
Net Book Value					
At the 30th April 2025	211,700	720	0	50,841	255,634
At the 30th April 2024	211,700	754	0	50,841	263,295

3. CREDITORS

	2025	2024
	€	€
Included in Creditors		
Amounts Falling due within one year		
Taxation (Note 4)	103,549	121,546

4. TAXATION

	2025	2024
Corporation Tax	(11,007)	6,943
VAT	109,994	112,047
PAYE	4,562	2,556
	103,549	121,546

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 30th April 2025

5. SHARE CAPITAL			2025	2024
			€	€
Description	Number of Shares	Value of units		
Authorised				
Ordinary Shares Class 2	1,000,000	€1.00 each	1,000,000	100,000
Allotted, called up and fully paid				
Ordinary Shares Class 2	100	€1.00 each	100	100

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on the 31st December 2025