

Company Number: 173693

**Holbury Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Holbury Limited**  
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**Holbury Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	8	369,055	391,099
<b>Current Assets</b>			
Inventories	9	205,146	185,889
Receivables	10	323,754	289,191
Cash and cash equivalents		220,299	225,759
		749,199	700,839
<b>Payables: amounts falling due within one year</b>	11	(465,486)	(409,489)
<b>Net Current Assets</b>		283,713	291,350
<b>Total Assets less Current Liabilities</b>		652,768	682,449
<b>Payables:</b>			
amounts falling due after more than one year	12	(87,100)	(113,981)
<b>Net Assets</b>		565,668	568,468
<b>Equity</b>			
Called up share capital presented as equity	15	130	130
Retained earnings		565,538	568,338
<b>Equity attributable to owners of the company</b>		565,668	568,468

The 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", applying Section 1A of that Standard.

We as Directors of Holbury 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 section 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 section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 30 March 2026 and signed on its behalf by:**

**Liam Sweeney**  
**Director**

**Ciaran Sweeney**  
**Director**

# Holbury Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Holbury Limited is a company limited by shares incorporated in Ireland. Unit A2, Howth Junction Business Centre, Killbarrack, Co. Dublin is the registered office, 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's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

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

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Office equipment	-	25% Straight line
Fixtures, fittings and equipment	-	25% Straight line
Motor vehicles	-	12.5% Straight line
Buildings	-	1% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

#### Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories 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.

# Holbury Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

### Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

#### Impairment of Trade Debtors

The company trades with a large and varied number of customers on credit terms. Some debts due may not be paid through the default of a small number of customers. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis.

#### Impairment of Stocks

The company holds stocks at the financial year end date. The directors are of the view that an adequate charge has been made to reflect the possibility of stocks being sold at less than cost. However, this estimate is subject to inherent uncertainty.

### 4. Revenue

The whole of the company's revenue is attributable to its market in the Republic of Ireland and is derived from the principal activity of contract cleaning, the distribution of chemical cleaning products and the provision of electrical services to the general public.

<b>5. Operating profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of property, plant and equipment	22,044	24,579
(Profit)/loss on disposal of property, plant and equipment	-	10,739
Loss on foreign currencies	4,062	847
	<u>4,062</u>	<u>847</u>

## Holbury Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>6. Finance costs</b>	<b>2025</b>	2024
	€	€
Interest	<u>7,527</u>	<u>5,338</u>

## 7. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2024 - 8).

	<b>2025</b>	2024
	<b>Number</b>	<b>Number</b>
Administration	<b>1</b>	1
Directors	<b>3</b>	3
Sales	<b>5</b>	5
	<u><b>9</b></u>	<u>9</u>

## 8. Property, plant and equipment

	Office equipment	Fixtures, fittings and equipment	Motor vehicles	Buildings	Total
	€	€	€	€	€
<b>Cost or Valuation</b>					
At 1 January 2025	11,250	74,760	132,205	300,000	518,215
Disposals	-	(2,518)	-	-	(2,518)
At 31 December 2025	<u>11,250</u>	<u>72,242</u>	<u>132,205</u>	<u>300,000</u>	<u>515,697</u>
<b>Depreciation</b>					
At 1 January 2025	11,250	72,340	16,526	27,000	127,116
Charge for the financial year	-	-	16,526	3,000	19,526
At 31 December 2025	<u>11,250</u>	<u>72,340</u>	<u>33,052</u>	<u>30,000</u>	<u>146,642</u>
<b>Carrying amount</b>					
At 31 December 2025	<u>-</u>	<u>(98)</u>	<u>99,153</u>	<u>270,000</u>	<u>369,055</u>
At 31 December 2024	<u>-</u>	<u>2,420</u>	<u>115,679</u>	<u>273,000</u>	<u>391,099</u>

## 9. Inventories

	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<u>205,146</u>	<u>185,889</u>

The replacement cost of stock did not differ significantly from the figures shown.

## 10. Receivables

	<b>2025</b>	2024
	€	€
Trade receivables	<u>323,754</u>	<u>289,191</u>

## Holbury Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>11. Payables</b>			<b>2025</b>	2024
<b>Amounts falling due within one year</b>			<b>€</b>	<b>€</b>
Net obligations under finance leases and hire purchase contracts			<b>15,194</b>	7,667
Trade payables			<b>372,561</b>	331,730
Taxation			<b>68,333</b>	62,159
Other creditors			<b>9,398</b>	7,933
			<b>465,486</b>	409,489
			<u><u>465,486</u></u>	<u><u>409,489</u></u>
<b>12. Payables</b>			<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>			<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts			<b>87,100</b>	113,981
			<u><u>87,100</u></u>	<u><u>113,981</u></u>
<b>Net obligations under finance leases and hire purchase contracts</b>				
Repayable within one year			<b>26,441</b>	26,441
Repayable after five years			<b>75,853</b>	95,207
			<b>102,294</b>	121,648
			<u><u>102,294</u></u>	<u><u>121,648</u></u>
<b>13. Taxation</b>			<b>2025</b>	2024
			<b>€</b>	<b>€</b>
<b>Payables:</b>				
VAT			<b>40,963</b>	34,143
PAYE			<b>27,370</b>	28,016
			<b>68,333</b>	62,159
			<u><u>68,333</u></u>	<u><u>62,159</u></u>
<b>14. Pension costs - defined contribution</b>				
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €91,934 (2024 - €91,934).				
<b>15. Share capital</b>			<b>2025</b>	2024
			<b>€</b>	<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares (euros)	100,000	€1.269738 each	<b>126,974</b>	126,974
			<u><u>126,974</u></u>	<u><u>126,974</u></u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares (euros)	102	€1.269738 each	<b>130</b>	130
			<u><u>130</u></u>	<u><u>130</u></u>

**Holbury Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Liam Sweeney	Ordinary Shares	33	33
Ciaran Sweeney	Ordinary Shares	34	34
Turlough Sweeney	Ordinary Shares	33	33
		<u>100</u>	<u>100</u>

**16. Income Statement**

	2025 €	2024 €
At 1 January 2025	568,338	626,862
Loss for the financial year	(2,800)	(58,524)
At 31 December 2025	<u>565,538</u>	<u>568,338</u>

**17. Directors' remuneration**

	2025 €	2024 €
Remuneration	389,874	398,492
Pension contributions	64,800	64,800
	<u>454,674</u>	<u>463,292</u>

**18. Events After the End of the Reporting Period**

Except as disclosed in the Directors' Report, there are no other post balance sheet events that would materially affect the financial statements.

**19. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 30 March 2026.