

Company registration number: 745982

**ELY BLOODSTOCK LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2025**

**ELY BLOODSTOCK LIMITED**

**YEAR ENDED 31ST DECEMBER 2025**

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**ELY BLOODSTOCK LIMITED**

**YEAR ENDED 31ST DECEMBER 2025**

**Directors and other information**

<b>Director</b>	Jack Ross
<b>Secretary</b>	Clodagh Ross
<b>Company number</b>	745982
<b>Registered office</b>	Mulberry Farm Cradockstown West Naas Kildare W91 RX64
<b>Accountants</b>	Shelbourne Accountants Limited Unit 1A Bracken Business Park Bracken Road Sandyford Dublin 18

**ELY BLOODSTOCK LIMITED**

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS OF**  
**ELY BLOODSTOCK LIMITED**  
**ON THE UN-AUDITED FINANCIAL STATEMENTS FOR THE**  
**FINANCIAL YEAR 31ST DECEMBER 2025**

We have compiled without carrying out an audit, the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes, including a summary of the significant accounting policies set out in note 1, 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, as a body, for our work, or for this report.

**Respective responsibilities of director and accountants**

The company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Ely Bloodstock Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope of work**

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and International Standard on Related Services 4410 (Revised) Compilation Engagements (ISRS4410). In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, 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.

You have acknowledged on the balance sheet for the year ended 31st December 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a year under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

**Terry Abbott**

**Shelbourne Accountants Limited**  
**Chartered Certified Accountants**

**Date: 18th February 2026**

**ELY BLOODSTOCK LIMITED**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2025**

	<b>31/12/25</b>	<b>31/12/24</b>
	<b>€</b>	<b>€</b>
Called up share capital not paid	100	100
<b>Net current liabilities</b>	-	-
<b>Total assets less current liabilities</b>	100	100
<b>Net assets</b>	100	100
<b>Capital and reserves</b>	100	100

I, as director of Ely Bloodstock 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (d) I 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

The financial statements were approved by the Board of Directors on 18th February 2026 and authorised for issue on 18th February 2026. They were signed on its behalf by

**Jack Ross**  
**Director**  
**Date: 18th February 2026**

**Clodagh Ross**  
**Secretary**

## **ELY BLOODSTOCK LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

#### **FINANCIAL YEAR ENDED 31ST DECEMBER 2025**

The significant accounting policies adopted by the Company and applied consistently are as follows:

#### **1. Accounting policies**

The company's registered office is Mulberry Farm, Cradockstown West, Naas, Kildare, W91 RX64. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 745982.

The company has not traded during the period.

#### **(a) Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council - including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

#### **(b) Taxation**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

#### **(c) Trade and other debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

#### **(d) Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**ELY BLOODSTOCK LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**FINANCIAL YEAR ENDED 31ST DECEMBER 2025**

2. <b><u>Appropriations of profit and loss account</u></b>	01/01/25	31/07/23
	To	To
	31/12/25	31/12/24
	€	€
At the start of the financial year	-	-
<b>At the end of the financial year</b>	-	-
	<u>          </u>	<u>          </u>