



Company Number: 238689

Yaveland Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Yaveland Limited
CONTENTS

	Page
Statement of Financial Position	3 - 4
Notes to the Financial Statements	5 - 8

Yaveland Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	<u>819,854</u>	<u>839,898</u>
Current Assets			
Inventories	6	5,373	3,250
Receivables	7	1,956	501
Cash and cash equivalents		<u>171,683</u>	<u>205,940</u>
		<u>179,012</u>	<u>209,691</u>
Payables: amounts falling due within one year	8	<u>(67,040)</u>	<u>(51,283)</u>
Net Current Assets		<u>111,972</u>	<u>158,408</u>
Total Assets less Current Liabilities		<u>931,826</u>	<u>998,306</u>
Payables:			
amounts falling due after more than one year	9	(29,515)	(214,345)
Provisions for liabilities	10	<u>(88,786)</u>	<u>(88,978)</u>
Net Assets		<u>813,525</u>	<u>694,983</u>
Equity			
Called up share capital presented as equity		3	3
Revaluation reserve	11	254,454	254,454
Retained earnings		<u>559,068</u>	<u>440,526</u>
Equity attributable to owners of the company		<u>813,525</u>	<u>694,983</u>

Yaveland Limited

STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

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 Yaveland 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 3 February 2026 and signed on its behalf by:

Niall Delahunty
Director

Patrick Delahunty
Director

Yaveland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Yaveland Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 71/73 Rock Road, Blackrock, Co. Dublin with the company's principal place of business located at 99 Upper Dorset Street, Dublin 1. The financial statements have been presented in Euro (€) which is also the functional currency of the company and its company registration number is 238689.

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 year ended 30 September 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

Turnover represents sales income of the company received and receivables during the year, excluding 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:

Land and buildings freehold	-	2% Straight Line
Fixtures, fittings and equipment	-	12.5% Reducing Balance

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.

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.

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.

Yaveland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other payables

Trade payables and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Ordinary share capital

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

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of property, plant and equipment	20,044	20,133
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Directors	3	3
Staff	2	2
	<u> </u>	<u> </u>
	5	5
	<u> </u>	<u> </u>

Yaveland Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Property, plant and equipment

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 October 2024	971,027	82,860	1,053,887
At 30 September 2025	971,027	82,860	1,053,887
Depreciation			
At 1 October 2024	136,125	77,864	213,989
Charge for the financial year	19,420	624	20,044
At 30 September 2025	155,545	78,488	234,033
Carrying amount			
At 30 September 2025	815,482	4,372	819,854
At 30 September 2024	834,902	4,996	839,898
6. Inventories		2025	2024
		€	€
Finished goods and goods for resale		5,373	3,250
7. Receivables		2025	2024
		€	€
Other debtors		928	501
Prepayments		1,028	-
		1,956	501
8. Payables		2025	2024
Amounts falling due within one year		€	€
Trade payables		25,647	22,722
Taxation		22,056	10,662
Accruals		19,337	17,899
		67,040	51,283
9. Payables		2025	2024
Amounts falling due after more than one year		€	€
Directors' loan accounts		29,515	214,345

Yaveland Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

10. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Property revaluations	Total	Total
	€	€	2025 €	2024 €
At financial year start	661	88,317	88,978	88,978
Charged to profit and loss	(192)	-	(192)	-
At financial year end	469	88,317	88,786	88,978

11. Income Statement

	Revaluation reserve	Income statement	Total
	€	€	€
At 1 October 2024	254,454	440,526	694,980
Profit/(loss) for the financial year	-	118,542	118,542
At 30 September 2025	254,454	559,068	813,522

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

13. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	92,700	48,866
Pension contributions	2,782	2,862
Compensation for loss of office from company	-	200,000
	95,482	251,728

The following amounts are repayable to the directors:

	2025 €	2024 €
Susan Delahunty	29,515	214,345

The loan is interest free and is repayable on demand

14. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 February 2026.