

Company Number: 686410

Ballaghboy Lodge Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2024

Ballaghboy Lodge Limited
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Ballaghboy Lodge Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2024."

Signed on behalf of the board

Robin Roos
Director

Catherine Roos
Director

19 September 2025

Ballaghboy Lodge Limited

BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	6	<u>36,379</u>	<u>34,389</u>
Current Assets			
Stocks	7	62,418	58,961
Debtors	8	53,349	20,228
Cash at bank and in hand		9,086	47,496
		<u>124,853</u>	<u>126,685</u>
Creditors: amounts falling due within one year	9	<u>(26,629)</u>	<u>(32,729)</u>
Net Current Assets		<u>98,224</u>	<u>93,956</u>
Total Assets less Current Liabilities		<u>134,603</u>	<u>128,345</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	134,503	128,245
Shareholders' Funds		<u>134,603</u>	<u>128,345</u>

We as Directors of Ballaghboy Lodge 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 micro companies' regime.

Approved by the board on 19 September 2025 and signed on its behalf by:

Robin Roos
Director

Catherine Roos
Director

Ballaghboy Lodge Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Ballaghboy Lodge Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 686410. The registered office of the company is Landscape House, Baldonnell Business Park, Baldonnell, Dublin 22 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 2024 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line
Computer equipment	-	20% 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

Tangible assets 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 Balance Sheet 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 Profit and Loss Account.

Stocks

Livestock is measured at the lower of cost or net realisable value.

Trade and other debtors

Trade and other debtors 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.

Ballaghboy Lodge Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Trade and other creditors

Trade and other creditors 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 Balance Sheet date.

Ordinary share capital

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

3. Operating profit	2024	2023
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	13,610	10,490
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2024	2023
	€	€
Interest	240	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2023 - 1).

	2024	2023
	Number	Number
Director	-	1
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
Cost				
At 1 January 2024	40,512	9,756	2,184	52,452
Additions	4,600	11,000	-	15,600
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	45,112	20,756	2,184	68,052
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 January 2024	15,405	1,951	707	18,063
Charge for the financial year	9,022	4,151	437	13,610
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	24,427	6,102	1,144	31,673
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 December 2024	20,685	14,654	1,040	36,379
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	25,107	7,805	1,477	34,389
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Ballaghboy Lodge Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

7. Stocks	2024	2023
	€	€
Finished goods and goods for resale	<u>62,418</u>	<u>58,961</u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2024	2023
	€	€
Other debtors	100	100
Directors' current accounts	1,614	-
Taxation	<u>51,635</u>	<u>20,128</u>
	<u>53,349</u>	<u>20,228</u>
9. Creditors	2024	2023
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	6,125	-
Taxation	1,449	7,065
Directors' current accounts	16,535	9,728
Other creditors	-	13,716
Accruals	<u>2,520</u>	<u>2,220</u>
	<u>26,629</u>	<u>32,729</u>
10. Profit and loss account		
	2024	2023
	€	€
At 1 January 2024	128,245	87,508
Profit for the financial year	<u>6,258</u>	<u>40,737</u>
At 31 December 2024	<u>134,503</u>	<u>128,245</u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2024.		
12. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 19 September 2025.		