

Company registration number: 620674

Ballivor NFC Ltd

Unaudited abridged financial statements

for the financial year ended 28 February 2025

Ballivor NFC Ltd

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Ballivor NFC Ltd

Directors and other information

Director	Niall Fowler
Secretary	Elaine Dalton
Company number	620674
Registered office	Teach Cuileann St Olivers Road Longwood Co Meath
Business address	Teach Cuileann St Olivers Road Longwood Co Meath
Accountants	Kinsella Mitchell and Associates Chartered Accountants Finance House 46 Prussia Street Dublin 7
Bankers	Allied Irish Bank Kilmurray Johnstownbridge Enfield Co Meath

Ballivor NFC Ltd

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Niall Fowler
Director

Date: 16 January 2026

Ballivor NFC Ltd

**Accountants' Report to the director
on the Unaudited financial statements of Ballivor NFC Ltd**

In accordance with the instructions given to us, we have compiled without carrying out an audit, the financial statements of Ballivor NFC Ltd 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 director, 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 Director 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 Director, as a body, for our work, or for this report.

Respective responsibilities of directors and accountants

The company's director 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 28 February 2025 and its results 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 Ballivor NFC Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of work

As a firm regulated by the Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement M14 Compiling and Reporting on Financial Statements of Entities not Subject to Audit 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 28 February 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 year and of its profit or loss for such a year under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.



Kinsella Mitchell and Associates
Finance House
46 Prussia Street
Dublin 7

Date: 16 January 2026

Kinsella Mitchell and Associates
Chartered Accountants
Chartered Tax Advisers
Finance House
46 Prussia Street, Dublin 7 D07 VW0Y

Ballivor NFC Ltd

**Balance sheet
As at 28 February 2025**

	2025	2024
	€	€
Creditors: amounts falling due within one year	(82,438)	(82,438)
Net current liabilities	<u>(82,438)</u>	<u>(82,438)</u>
Total assets less current liabilities	<u>(82,438)</u>	<u>(82,438)</u>
Net liabilities	<u><u>(82,438)</u></u>	<u><u>(82,438)</u></u>
Capital and reserves	<u><u>(82,438)</u></u>	<u><u>(82,438)</u></u>

I, as director of Ballivor NFC Ltd 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.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 16 January 2025 and signed by:



Niall Fowler
Director

Ballivor NFC Ltd

Notes to the abridged financial statements Financial year ended 28 February 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Teach Cuileann, St Olivers Road, Longwood, Co Meath.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

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 (and promulgated by Chartered Accountants Ireland) including the Financial reporting Standard applicable to the Micro-Entities Regime - "FRS 105" and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The company had an excess of liabilities over assets of € 82,438 on 28 February 2025. The Director, Niall Fowler was owed € 80,119 of this and has indicated that he will not seek repayment of same until such time as the company is in a position to do so. He has also indicated that he will support the company up to the level of its indebtedness and on this basis the Director considers it appropriate to prepare the financial statements on a Going Concern basis.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(82,558)	(87,418)
Profit for the financial year	-	4,860
At the end of the financial year	<u>(82,558)</u>	<u>(82,558)</u>