

**Registration number 559161**

**Delta Machinery Limited**

**Abridged Accounts**

**for the period ended 29 February 2024**

# Delta Machinery Limited

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## **Delta Machinery Limited**

### **Directors and other information**

Director	Bulgasem Almaksy
Secretary	Abdulhadi Fanan
Company number	559161
Registered office	Unit 2 Executive House Red Cow Dublin 22
Accountants	Golden Line Accounting  Unite 231 Blanchardstown Corporate Park 2 Dublin 15 D15 DK57
Business address	Unit 2 Executive House Red Cow Dublin 22

## **Delta Machinery Limited**

### **Statement of Director's responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 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 and enable the financial statements to be audited. 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.

On behalf of the board

**Bulgasem Almaksy**  
**Director**

**Date: 31st October 2024**

**Delta Machinery Limited**

**Abridged balance sheet  
as at 29 February 2024**

		2024		2023	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		30,430		30,430
<b>Current assets</b>					
Stocks		326,750		15,650	
Debtors		1,065,659		610,206	
Cash at bank and in hand		10,890		64,230	
		1,403,299		690,086	
<b>Creditors: amounts falling due within one year</b>	5	(1,204,343)		(399,523)	
<b>Net current assets</b>			198,956		290,563
<b>Total assets less current liabilities</b>			229,386		320,993
<b>Net assets</b>			229,386		320,993
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss account			229,286		320,893
<b>Equity shareholders' funds</b>			229,386		320,993

We, as Directors of Delta Machinery Limited, Stat 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- \*(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board

**Bulgasem Almaksy**  
Director

31 October 2024

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## Delta Machinery Limited

### Notes to the abridged financial statements for the period ended 29 February 2024

#### 1. Statement of accounting policies

Sage Hibernia Limited is not responsible for any miscalculation of any tax liability. These are only examples of schedules utilising the power and flexibility of the report generating functions of Sage.

##### 1.1. Basis of preparation

The audited 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, as promulgated by Chartered Accountants Ireland and the Companies Act 2014.

##### 1.2. Cash flow statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement

##### 1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### 1.4. Tangible fixed assets and depreciation

###### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

##### 1.5. Stock

Stock is valued at the lower of cost and net realisable value.

#### 2. Director and their interests

The director who served during the period and their interest in the company are as stated below:

	Ordinary shares		Preference shares	
	29/02/24	01/03/23	29/02/24	01/03/23
Bulgasem Almaksy	100	100	-	-

Bulgasem Almaksy and retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

**Delta Machinery Limited**

**Notes to the abridged financial statements  
for the period ended 29 February 2024**

..... continued

**3. Transactions with director**

**2024**

**in period**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

<b>4. Fixed assets</b>	<b>Tangible fixed assets €</b>	
<b>Cost</b>		
Additions		63,850
At 29 February 2024		63,850
<b>Depreciation</b>		
Charge for period		33,420
At 29 February 2024		33,420
<b>Net book values</b>		
At 29 February 2024		30,430
<b>5. Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Trade creditors	1,180,636	377,421
Other creditors	(5,016)	(3,290)
Accruals and deferred income	3,000	-
<i>Taxation creditors</i>		
Corporation tax	7,203	7,203
PAYE/PRSI	18,520	18,189
	1,204,343	399,523

**Delta Machinery Limited**

**Notes to the abridged financial statements  
for the period ended 29 February 2024**

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	€	€
<b>Authorised equity</b>		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

**7. Approval of financial statements**

The financial statements were approved by the Board on 31 October 2024 and signed on its behalf by

**Bulgasem Almaksy**  
**Director**