

Company Number: 495439

Tynan Dillon Ballyhaunis Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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Tynan Dillon Ballyhaunis Limited
DIRECTORS AND OTHER INFORMATION

Directors	Rosaleen Harrison Mr Barry Dillon Mr Liam Murphy
Company Secretary	Rosaleen Harrison
Company Number	495439
Registered Office and Business Address	Clare Street Ballyhaunis Co. Mayo
Accountants	Tynan Dillon Ballyhaunis Limited Chartered Accountants Clare St, Ballyhaunis, Co. Mayo. F35CH92
Bankers	Bank of Ireland James Street Claremorris, Co. Mayo Ireland

Tynan Dillon Ballyhaunis Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Signed on behalf of the board

Rosaleen Harrison
Director

Mr Barry Dillon
Director

Mr Liam Murphy
Director

24 March 2026

24 March 2026

Tynan Dillon Ballyhaunis Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Tynan Dillon Ballyhaunis Limited for the financial year ended 31 December 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Tynan Dillon Ballyhaunis Limited, 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Tynan Dillon Ballyhaunis Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Tynan Dillon Ballyhaunis Limited. You consider that Tynan Dillon Ballyhaunis Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Tynan Dillon Ballyhaunis Limited. 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 statutory abridged financial statements.

TYNAN DILLON BALLYHAUNIS LIMITED

Chartered Accountants
Clare St,
Ballyhaunis,
Co. Mayo.
F35CH92

24 March 2026

Tynan Dillon Ballyhaunis Limited BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	8	46,100	32,514
Cash and cash equivalents		114,389	140,907
		<u>160,489</u>	<u>173,421</u>
Creditors: amounts falling due within one year	9	<u>(3,569)</u>	<u>(22,447)</u>
Net Current Assets		<u>156,920</u>	<u>150,974</u>
Total Assets less Current Liabilities		<u>156,920</u>	<u>150,974</u>
Capital and Reserves			
Called up share capital presented as equity		240	240
Retained earnings		156,680	150,734
Equity attributable to owners of the company		<u>156,920</u>	<u>150,974</u>

We as Directors of Tynan Dillon Ballyhaunis 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 24 March 2026 and signed on its behalf by:

Rosaleen Harrison
Director

Mr Barry Dillon
Director

Mr Liam Murphy
Director

Tynan Dillon Ballyhaunis Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	240	147,272	147,512
Profit for the financial year	-	3,462	3,462
At 31 December 2024	240	150,734	150,974
Profit for the financial year	-	5,946	5,946
At 31 December 2025	240	156,680	156,920

Tynan Dillon Ballyhaunis Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Tynan Dillon Ballyhaunis Limited is a company limited by shares incorporated in Ireland.

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 31 December 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council. These are the company's first set of financial statements prepared in accordance with FRS 102

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

continued

Tynan Dillon Ballyhaunis Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Going concern

The directors have reviewed the current trading and financial position of the company. The directors have indicated their continuing support to the company and are satisfied that the company will be able to meet its financial commitments over the next 12 months. On this basis they consider it appropriate to prepare the accounts on an ongoing basis.

4. Operating profit

	2025	2024
	€	€
Operating profit is stated after crediting:		
Government grants received	-	(303)
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 4 (2024 - 4).

	2025	2024
	Number	Number
Directors	1	1
Employees	3	3
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

continued

Tynan Dillon Ballyhaunis Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6. Tax on profit		
	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	-	-
	<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 12.50%	5,946	3,462
	<u> </u>	<u> </u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	743	433
Effects of:		
Utilisation of tax losses	(743)	(433)
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 6 (a))	-	-
	<u> </u>	<u> </u>
7. Intangible assets		
		Goodwill
		€
Cost		
At 1 January 2025		<u>120,000</u>
At 31 December 2025		<u>120,000</u>
Provision for diminution in value		
At 31 December 2025		<u>120,000</u>
Net book value		
At 31 December 2025		<u> </u>
		<u> </u>
8. Debtors	2025	2024
	€	€
Trade debtors	43,229	31,881
Taxation	2,221	-
Prepayments	650	633
	<u> </u>	<u> </u>
	46,100	32,514
	<u> </u>	<u> </u>

continued

Tynan Dillon Ballyhaunis Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	634	10,212
Directors' current accounts (Note 12)	1,630	11,130
Accruals	1,305	1,105
	<u>3,569</u>	<u>22,447</u>

10. Income Statement	2025	2024
	€	€
At 1 January 2025	150,734	147,272
Profit for the financial year	5,946	3,462
At 31 December 2025	<u>156,680</u>	<u>150,734</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Directors' remuneration and transactions	2025	2024
	€	€
Fees	-	13,000
Remuneration	42,600	50,500
Pension contributions	21,388	20,341
	<u>63,988</u>	<u>83,841</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Rosaleen Harrison	<u>1,630</u>	<u>11,130</u>

13. Related party transactions

There were no related party transactions with the directors during the period.

14. Post-Balance Sheet Events

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 24 March 2026.