

**Company Number: 649526**

**BALLINULLAUN LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

# **BALLINULLAUN LIMITED**

## **CONTENTS**

	<b>Page</b>
Director and Other Information	3
Director's Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 8

## **BALLINULLAUN LIMITED DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Brian Carr
<b>Company Secretary</b>	Majella Carr
<b>Company Number</b>	649526
<b>Registered Office</b>	Moyvilla, Oranmore, Co. Galway Ireland
<b>Business Address</b>	Cave, Clarinbridge, Co. Galway Ireland
<b>Accountants</b>	Deacy Gilligan Limited Block 1, Galway Financial Services Centre, Galway.

# **BALLINULLAUN LIMITED**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 May 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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**



**Brian Carr**  
**Director**

Date: 22/1/26

**BALLINULLAUN LIMITED**  
**BALANCE SHEET**

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	5	227	4,268
Cash and cash equivalents		396	4,063
		<u>623</u>	<u>8,331</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(33,996)</u>	<u>(46,801)</u>
<b>Net Current Liabilities</b>		<u>(33,373)</u>	<u>(38,470)</u>
<b>Total Assets less Current Liabilities</b>		<u>(33,373)</u>	<u>(38,470)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		(33,473)	(38,570)
<b>Equity attributable to owners of the company</b>		<u>(33,373)</u>	<u>(38,470)</u>

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.

I as Director of BALLINULLAUN 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) 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 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 22/1/26 and signed on its behalf by:



**Brian Carr**  
**Director**

**BALLINULLAUN LIMITED**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 May 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 June 2023</b>	100	(28,704)	(28,604)
Loss for the financial year	-	(9,866)	(9,866)
<b>At 31 May 2024</b>	100	(38,570)	(38,470)
Profit for the financial year	-	5,097	5,097
<b>At 31 May 2025</b>	<b>100</b>	<b>(33,473)</b>	<b>(33,373)</b>

# BALLINULLAUN LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

BALLINULLAUN LIMITED is a company limited by shares incorporated in Ireland. The registered office of the company is Moyvilla,, Oranmore,, Co. Galway, Ireland. The principal activity is the operation of a pub in Clarinbridge, Co. Galway. 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 year ended 31 May 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.

#### Turnover

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

#### 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 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.

#### 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.

<b>3. Operating profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Operating profit/(loss) is stated after charging/(crediting):</b>		
(Profit)/loss on disposal of tangible assets	-	2,344
Government grants received	-	(1,223)
	<u>          </u>	<u>          </u>

**BALLINULLAUN LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

**4. Employees**

The average monthly number of employees, including director, during the financial year was as follows:

	2025 Number	2024 Number
Employees	-	3

**5. Debtors**

	2025 €	2024 €
Other debtors	227	4,268

**6. Creditors**  
**Amounts falling due within one year**

	2025 €	2024 €
Trade creditors	-	1,433
Taxation	12,492	18,097
Other creditors	20,504	23,528
Accruals	1,000	3,743
	<b>33,996</b>	<b>46,801</b>

**7. Income Statement**

	2025 €	2024 €
At 1 June 2024	(38,570)	(28,704)
Profit/(loss) for the financial year	5,097	(9,866)
At 31 May 2025	<b>(33,473)</b>	<b>(38,570)</b>

**8. Capital commitments**

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

**9. Director's remuneration**

	2025 €	2024 €
Remuneration	-	39,311

**10. Post-Balance Sheet Events**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 22/1/26.