

Company Number: 466143

**Austin Daly (Holdings) Limited**  
**Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Austin Daly (Holdings) Limited

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**Austin Daly (Holdings) Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Michael Daly Liam Daly
<b>Company Secretary</b>	Michael Daly
<b>Company Number</b>	466143
<b>Registered Office and Business Address</b>	Letterkenny Road Lifford Donegal Ireland
<b>Accountants</b>	Kelly & Co 16 Patrick Street Strabane BT82 8DG United Kingdom

**Austin Daly (Holdings) Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited financial statements**  
**of Austin Daly (Holdings) Limited**  
**for the financial year ended 31 March 2025**

In accordance with the engagement letter dated 12 September 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 March 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Austin Daly (Holdings) 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 Statement of Financial Position for the year ended 31 March 2025 your duty to ensure that Austin Daly (Holdings) 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 Austin Daly (Holdings) Limited. You consider that Austin Daly (Holdings) 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 financial statements of Austin Daly (Holdings) 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 financial statements.

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**KELLY & CO**  
16 Patrick Street  
Strabane  
BT82 8DG  
United Kingdom

**12 September 2025**

**Austin Daly (Holdings) Limited**  
**INCOME STATEMENT**  
for the financial year ended 31 March 2025

	2025 €	2024 €
<b>Profit</b>	<u>          </u> -	<u>          </u> -

# Austin Daly (Holdings) Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	2025	2024
	€	€
Fixed Assets	<b>505,004</b>	505,004
Current assets	<b>3</b>	3
Creditors: amounts falling due within one year	<b>(505,004)</b>	(505,004)
<b>Net Current Liabilities</b>	<b>(505,001)</b>	(505,001)
<b>Total Assets less Current Liabilities</b>	<b>3</b>	3
<b>Net Assets</b>	<b>3</b>	3
<b>Capital and Reserves</b>	<b>3</b>	3

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Austin Daly (Holdings) 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.

**Approved by the Directors and authorised for issue on 12 September 2025 and signed on its behalf by:**

\_\_\_\_\_  
**Michael Daly**  
Director

\_\_\_\_\_  
**Liam Daly**  
Director

# Austin Daly (Holdings) Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Austin Daly (Holdings) Limited is a company limited by shares incorporated in Ireland. Letterkenny Road, Lifford, Donegal, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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.

#### 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.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

#### 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.

#### 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.

#### 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 Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

#### Share capital of the company

##### Ordinary share capital

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

##### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

**Austin Daly (Holdings) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

<b>3. Appropriation of Income Statement</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit brought forward	-	-
<b>Profit carried forward</b>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 12 September 2025.