

**Registration number 700686**

**Ballyrock Investment Holdings Limited**

**Abridged accounts**

**for the year ended 30 April 2025**

# **Ballyrock Investment Holdings Limited**

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## **Ballyrock Investment Holdings Limited**

### **Directors and other information**

Directors Sean Hedderman

Company number 700686

Registered office  
The Stroller  
Main Street  
Ballyneety  
Co. Limerick

## **Ballyrock Investment Holdings Limited**

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

The directors made the following statement in respect of the unaudited financial statements:

#### **General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Kevin P.Madden & Associates Limited , Accountants & Tax Consultants , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025.

**Ballyrock Investment Holdings Limited**

On behalf of the board

**Sean Hedderman**  
**Director**

**Date: 20th January 2026**

## Ballyrock Investment Holdings Limited

### Abridged balance sheet as at 30 April 2025

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		236,093		247,470
<b>Current assets</b>					
Stocks		10,150		9,025	
Debtors		300		300	
Cash at bank and in hand		875		2,225	
		11,325		11,550	
<b>Creditors: amounts falling due within one year</b>	5	(350,290)		(333,350)	
<b>Net current liabilities</b>			(338,965)		(321,800)
<b>Total assets less current liabilities</b>			(102,872)		(74,330)
Called up share capital	6		300		300
Profit and loss account			(103,172)		(74,630)
<b>Equity shareholders' funds</b>			(102,872)		(74,330)

The directors 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) no notice under section 334(1) in accordance with section 334(2) of the Companies Act 2014 been served on the company;

(d) they acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account, and to prepare accounts which give a true and fair view of the state of affairs 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 the Companies Act 2014 relating to accounts so far as they are applicable to the company.

(e) they hereby certify that they have relied on the specific exemptions contained in sections 352, on the grounds that the company is entitled to the benefits of those exemptions as a small company and the abridged financial statement have been properly prepared in accordance with section 353.

The abbreviated accounts were approved by the Board on 20 January 2026 and signed on its behalf by

**Sean Hedderman**  
**Director**

## Ballyrock Investment Holdings Limited

### Notes to the abridged financial statements for the year ended 30 April 2025

#### 1. Statement of 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.

##### 1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

##### 1.2. 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:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	15% Straight Line

##### 1.3. Stock

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

##### 1.4. 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 FRS1: Cash flow statements, it has not prepared a cash flow statement.

#### 2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	01/05/24
Sean Hedderman	-	-

#### 3. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

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

**Ballyrock Investment Holdings Limited**

**Notes to the abridged financial statements  
for the year ended 30 April 2025**

..... continued

<b>4. Fixed assets</b>	<b>Tangible fixed assets €</b>		
<b>Cost</b>			
At 1 May 2024	252,673		
Additions	-		
At 30 April 2025	<u>252,673</u>		
<b>Depreciation</b>			
At 1 May 2024	5,203		
Charge for year	11,377		
At 30 April 2025	<u>16,580</u>		
<b>Net book values</b>			
At 30 April 2025	<u>236,093</u>		
At 30 April 2024	<u><u>247,470</u></u>		
<b>5. Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
<i>Loans &amp; other borrowings</i>			
Bank overdraft		13,258	15,313
<i>Other creditors</i>			
Trade creditors		8,795	4,215
Directors' accounts		315,193	303,803
Accruals and deferred income		3,850	4,120
<i>Taxation creditors</i>			
PAYE/PRSI		910	945
VAT		8,284	4,954
		<u>350,290</u>	<u>333,350</u>

**Ballyrock Investment Holdings Limited**

**Notes to the abridged financial statements  
for the year ended 30 April 2025**

..... continued

<b>6. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid equity</b>		
300 Ordinary shares of €1 each	300	300
	<u>          </u>	<u>          </u>

**7. Accounting Periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**8. Approval of financial statements**

The financial statements were approved by the Board on 20 January 2026 and signed on its behalf by

**Sean Hedderman**  
**Director**