

Registered number: 462809

**DONAMAHY LIMITED**

Unaudited  
Abridged accounts  
For the year ended 31 December 2025

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**EXTRACT FROM THE DIRECTORS' REPORT**  
**For the year ended 31 December 2025**

**Directors**

The directors who served during the year were:

Donal Hayes

Mandy Hayes

Donal Hayes and Mandy Hayes each own 50 ordinary shares of the company since its incorporation.

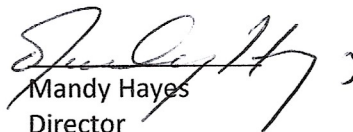
The names of the directors who signed the original Directors' Report were as above.

This report was approved by the Board on 23 January 2026 and signed on its behalf.



Donal Hayes

Director



Mandy Hayes

Director

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

**For the year ended 31 December 2025**

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 giving a true and fair view of the state of affairs of the company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

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 for the financial year end date and of the profit or loss of the company for that 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 the applicable accounting standard, identify those standards and not the effect and the reasons for any material departure from those standards;
- 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, to enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and to 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.

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

In relation to the financial statements set out on page 3:

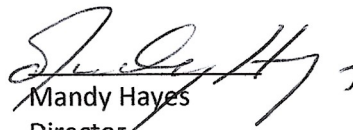
- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the ground that the company will continue in business;
- The directors confirm that they have been made available to all the company's accounting records and provided all the information necessary for 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 31 December 2025.

**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
As at 31 December 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	6	-	5,430
Deferred tax		60,631	67,257
		<hr/> 60,631	<hr/> 72,687
<b>Current assets</b>			
Debtors	7	42,766	27,689
Cash at bank and in hand		-	3,472
Creditors: amounts falling due within one year	7	(33,553)	(80,377)
		<hr/> 9,213	<hr/> (49,216)
Net current (liabilities) assets			
Total assets less current liabilities		69,844	23,471
Creditors: amounts falling due after more than one year		-	-
		<hr/> 69,844	<hr/> 23,471
Net assets			
<b>Capital and reserves</b>			
Called up share capital presented as equity	8	100	100
Profit and loss account		69,744	23,371
		<hr/> 69,844	<hr/> 23,471
Shareholders' equity			

We, as directors of Donamahy Limited, state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

  
Donal Hayes  
Director

  
Mandy Hayes  
Director

Date: 23 January 2026

**NOTES TO THE ABRIDGED ACCOUNTS**  
**For the year ended 31 December 2025**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The full financial statements, from which these abridged financial statements have been extracted, have been prepared in accordance with applicable accounting standards and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 2).

The following principal accounting policies have been applied:

**1.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measures. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services – revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the company will receive the consideration due under the contract;
- The stage of completion of the contract at the end of the reporting period can be measured reliably; and
- The costs incurred and the costs to complete the contract can be measured reliably.

**1.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical costs include expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives are as follows:

Leasehold improvements	15% straight line
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**NOTES TO THE ABRIDGED ACCOUNTS**  
**For the year ended 31 December 2025**

**1. Accounting policies (continued)**

The assets' residual values, useful lives and depreciation methods are reviews and adjusted prospectively if appropriate or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised within "other operating income" in the Statement of comprehensive income.

**1.4 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs and are subsequently measured at amortised cost using the effective interest rate method, less any impairment.

**1.5 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans are measured initially at fair value, net of transaction costs and are subsequently measured at amortised cost using the effective interest rate method.

**2. Judgements in applying accounting policies and key sources of estimation uncertainty**

Management have applied judgement in estimating the provision for doubtful debts.

**6. Tangible fixed assets**

	<b>Leasehold improvements</b>
	€
<b>Cost</b>	
At 1 January 2025	54,423
Additions	-
At 31 December 2025	<u>54,423</u>
<b>Accumulated depreciation</b>	
At 1 January 2025	48,993
Charge for the year	5,430
At 31 December 2025	<u>54,423</u>
<b>Net book value</b>	
At 31 December 2025	-
At 31 December 2024	<u>5,430</u>

**NOTES TO THE ABRIDGED ACCOUNTS**  
**For the year ended 31 December 2025**

**7. Financial instruments**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Financial assets</b>		
Instruments measured at amortised cost	<u>42,766</u>	<u>27,689</u>
<b>Financial liabilities</b>		
Instruments measured at amortised cost	<u>(33,553)</u>	<u>(80,377)</u>

Financial assets comprise of trade debtors and financial liabilities comprise of trade creditors and taxes.

**8. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised, allotted, called up and fully paid</b>		
100 ordinary shares of €1 each	<u>100</u>	<u>100</u>

**9. Approval of financial statements**

The Board of directors approved these financial statements for issue on 23 January 2026.