

Company Number: 608435

Ballymacdonnell Distribution Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Ballymacdonnell Distribution Limited
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Ballymacdonnell Distribution Limited
BALANCE SHEET
as at 31 August 2025

	2025	2024
	€	€
Non-Current Assets	26,756	28,792
Current assets	133,303	102,331
Payables: amounts falling due within one year	(33,626)	(30,519)
Net Current Assets	99,677	71,812
Total Assets less Current Liabilities	126,433	100,604
Accruals and deferred income	(10,660)	(11,712)
Net Assets	115,773	88,892
Equity	115,773	88,892

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".

I as Director of Ballymacdonnell Distribution 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised for issue on 29 September 2025 :

Michael O'Rourke
Director

Ballymacdonnell Distribution Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Ballymacdonnell Distribution Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Ballymacdonnell, Farranfore, Co. Kerry. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The CRO number of the company is 608435.

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 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.

Revenue

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 20% Straight line
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Trade and other receivables

Trade and other receivables 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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Payables.

Trade and other payables

Trade and other payables 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.

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.

Ballymacdonnell Distribution Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

continued

3. Payables

Payables amounts falling due within one year

Trade creditors and other creditors are payable at various dates after the year end in accordance with the company's usual and customary credit terms. Trade creditors include amounts due to certain suppliers who have reserved title to the goods supplied. Since the extent to which these creditors are effectively secured at any time depends on a number of conditions, the validity of some of which is not readily determinable, it is not possible to indicate how much of the creditors were effectively secured by reservation of title clause.

Tax and social security are payable at various dates after the year end in accordance with applicable statutory provisions.

4. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	88,892	99,487
Profit/(loss) for the financial year	26,881	(10,595)
Profit carried forward	<u>115,773</u>	<u>88,892</u>

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 29 September 2025.