Company Number: 109598

# Dan Foleys Pub Limited

## Abridged Unaudited Financial Statements

## for the financial year ended 31 May 2025

**Dan Foleys Pub Limited**

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## Dan Foleys Pub Limited
# BALANCE SHEET
as at 31 May 2025

| | 2025 | 2024 |
|---|---|---|
| | **€** | € |
| Current assets | **665** | 665 |
| Creditors: amounts falling due within one year | **(72,707)** | (72,707) |
| **Net Current Liabilities** | **(72,042)** | (72,042) |
| **Total Assets less Current Liabilities** | **(72,042)** | (72,042) |
| **Net Liabilities** | **(72,042)** | (72,042) |
| **Equity** | **(72,042)** | (72,042) |

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 Dan Foleys Pub Limited, state that -
(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 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 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorised for issue on 30 March 2026 and signed on its behalf by:**

**Michael Prendeville**
**Director**

**Anne Prendeville**
**Director**

**Dan Foleys Pub Limited**
# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

## 1. General Information

Dan Foleys Pub Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 109598. The registered office of the company is 28 Denny Street, Tralee, Co. Kerry. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company ceased trading in May 2001 and has been dormant since then.

## 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 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.

**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 Creditors.

**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.

**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.

## 3. Appropriation of Profit and Loss Account

| | **2025** | 2024 |
|---|---|---|
| | **€** | € |
| Loss brought forward | **(72,045)** | (72,045) |
| **Loss carried forward** | **(72,045)** | (72,045) |

## 4. Going concern

The Company ceased trading on 30th May 2001 .There are no liabilities at the balance sheet date other than Directors loan ,which is made up of amounts paid out of the estate of William Moriarty to clear the Company's liabilities.

## 5. Post-Balance Sheet Events

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