

Ballinakill Holiday Home Park Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Ballinakill Holiday Home Park Limited

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Ballinakill Holiday Home Park Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' 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 Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). 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 as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements 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 applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, 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.

Signed on behalf of the board

Sean Redmond
Director

Murt Fleming
Director

Pat Fleming
Director

27 February 2026

Ballinakill Holiday Home Park Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>88,486</u>	<u>78,242</u>
Current Assets			
Debtors	7	699	979
Cash at bank and in hand		<u>12,229</u>	<u>33,192</u>
		<u>12,928</u>	<u>34,171</u>
Creditors: amounts falling due within one year	8	<u>(6,357)</u>	<u>(8,591)</u>
Net Current Assets		<u>6,571</u>	<u>25,580</u>
Total Assets less Current Liabilities		<u><u>95,057</u></u>	<u><u>103,822</u></u>
Capital and Reserves			
Called up share capital presented as equity		90	90
Retained earnings	9	<u>94,967</u>	<u>103,732</u>
Shareholders' Funds	10	<u><u>95,057</u></u>	<u><u>103,822</u></u>

Ballinakill Holiday Home Park Limited

BALANCE SHEET

as at 31 December 2025

We as Directors of Ballinakill Holiday Home Park 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. 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 small companies' regime.

Approved by the board on 27 February 2026 and signed on its behalf by:

Sean Redmond
Director

Murt Fleming
Director

Pat Fleming
Director

Ballinakill Holiday Home Park Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 8 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ballinakill Holiday Home Park Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 Profit and Loss Account.

Ordinary share capital

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

2.	Operating (loss)/profit	2025	2024
		€	€
	Operating (loss)/profit is stated after charging/(crediting):		
	Depreciation of tangible assets	7,756	7,756
	Amortisation of goodwill	-	2,375
	Government grants received	-	(8,971)
		<u> </u>	<u> </u>

3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 1).

	2025	2024
	Number	Number
General	1	1
	<u> </u>	<u> </u>

4. Tax on (loss)/profit

	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 0.00% (2024 - 12.50%) (Note 4 (b))	-	2,122
	<u> </u>	<u> </u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2025	2024
	€	€
(Loss)/profit taxable at 0.00%	(8,765)	22,171
	<u> </u>	<u> </u>
(Loss)/profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 0.00% (2024 - 12.50%)	-	2,771
Effects of:		
Depreciation in excess of capital allowances for period	-	(649)
	<u> </u>	<u> </u>
Current tax charge for the financial year (Note 4 (a))	-	2,122
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

Ballinakill Holiday Home Park Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

5. Intangible assets

	Goodwill €	Total €
Cost		
At 1 January 2025	39,000	39,000
At 31 December 2025	39,000	39,000
Provision for diminution in value		
At 31 December 2025	39,000	39,000
Net book value		
At 31 December 2025	-	-

6. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation				
At 1 January 2025	37,767	53,056	18,220	109,043
Additions	18,000	-	-	18,000
At 31 December 2025	55,767	53,056	18,220	127,043
Depreciation				
At 1 January 2025	-	17,413	13,388	30,801
Charge for the financial year	-	5,479	2,277	7,756
At 31 December 2025	-	22,892	15,665	38,557
Net book value				
At 31 December 2025	55,767	30,164	2,555	88,486
At 31 December 2024	37,767	35,643	4,832	78,242

7. Debtors

	2025 €	2024 €
Taxation	699	979

8. Creditors
Amounts falling due within one year

	2025 €	2024 €
Taxation	142	2,816
Directors' current accounts (Note 12)	6,215	5,775
	6,357	8,591

Ballinakill Holiday Home Park Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Profit and loss account

	2025 €	2024 €
At 1 January 2025	103,732	83,683
(Loss)/profit for the financial year	<u>(8,765)</u>	<u>20,049</u>
At 31 December 2025	<u><u>94,967</u></u>	<u><u>103,732</u></u>

10. Reconciliation of movements in shareholders' funds

	2025 €	2024 €
(Loss)/profit for the financial year	(8,765)	20,049
Opening shareholders' funds	<u>103,822</u>	<u>83,773</u>
Closing shareholders' funds	<u><u>95,057</u></u>	<u><u>103,822</u></u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Directors' transactions

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 February 2026.