

**Company registration number: 598267**

**Bonamy Limited  
Trading as Rockhill House**

**Unaudited abridged financial statements  
for the financial year ended 31 March 2025**

## Bonamy Limited

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## Bonamy Limited

### Directors and other information

<b>Directors</b>	John Molloy Kathryn Molloy John Denis Molloy
<b>Secretary</b>	John Molloy
<b>Company number</b>	598267
<b>Registered office</b>	Rockhill House Rockhill Letterkenny Co. Donegal
<b>Business address</b>	Rockhill House Letterkenny Co. Donegal
<b>Accountants</b>	Gilroy Gannon Stephen Street Sligo
<b>Bankers</b>	Bank of Ireland Carroll House 15/16 Stephen Street Sligo

## **Bonamy Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)", applying Section 1A of that standard, issued by the Financial Reporting Council ("relevant financial reporting framework"). 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 and then apply them consistently;
- make judgments 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.

**Bonamy Limited**

**Balance sheet**  
**As at 31 March 2025**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8	36,818		44,096	
			36,818		44,096
<b>Current assets</b>					
Stocks	9	25,600		35,663	
Debtors	10	47,319		49,256	
Cash at bank and in hand		194,967		282,443	
		267,886		367,362	
<b>Creditors: amounts falling due within one year</b>					
	11	(762,880)		(612,548)	
<b>Net current liabilities</b>			(494,994)		(245,186)
<b>Total assets less current liabilities</b>			(458,176)		(201,090)
<b>Net liabilities</b>			(458,176)		(201,090)
<b>Capital and reserves</b>					
Called up share capital presented as equity			1,001		1,001
Profit and loss account			(459,177)		(202,091)
<b>Shareholders deficit</b>			(458,176)		(201,090)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 10 form part of these abridged financial statements.

**Bonamy Limited**

**Balance sheet (continued)**

**As at 31 March 2025**

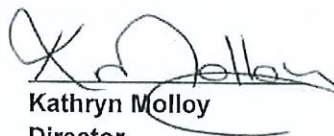
We, as directors of Bonamy Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 17 February 2026 and signed on behalf of the board by:



**John Molloy**  
Director



**Kathryn Molloy**  
Director

The notes on pages 5 to 10 form part of these abridged financial statements.

## **Bonamy Limited**

### **Notes to the abridged financial statements Financial year ended 31 March 2025**

#### **1. General information**

The financial statements comprising the Profit and Loss Account, Balance Sheet and the related notes constitute the individual financial statements of Bonamy Limited for the financial year ended 31 March 2025.

Bonamy Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 598267). The Registered Office is Rockhill House, Rockhill, Letterkenny, Co. Donegal, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

## Bonamy Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 March 2025

#### **Judgements and key sources of estimation uncertainty**

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

##### Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

##### Impairment of Trade Debtors

The company trades with a large and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers. The company uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis.

##### Impairment of Stocks

The company holds stocks amounting to €25,600 at the financial year end date. The directors are of the view that an adequate charge has been made to reflect the possibility of stocks being sold at less than cost. However, this estimate is subject to inherent uncertainty.

##### Useful Lives of Tangible and Intangible Fixed Assets

Long-lived assets comprising primarily of property and fixtures and fittings represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year.

#### **Turnover**

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

#### **Tangible assets**

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

## Bonamy Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 March 2025

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### Government grants

Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

#### Financial instruments

##### Ordinary Share Capital

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

##### Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

##### Loans and borrowings

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

##### Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

#### 4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 31 (2024: 30).

**Bonamy Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 March 2025**

**5. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Emoluments in respect of qualifying services	<u>61,360</u>	<u>62,815</u>

**6. Loss before tax**

Loss is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Depreciation of tangible assets	<u>7,278</u>	<u>7,278</u>

**7. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	(202,091)	(183,128)
Loss for the financial year	<u>(257,086)</u>	<u>(18,963)</u>
<b>At the end of the financial year</b>	<u><b>(459,177)</b></u>	<u><b>(202,091)</b></u>

**8. Tangible assets**

	Fixtures, fittings and equipment	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 31 March 2025	58,224	58,224
At 1 April 2024 and 31 March 2025	<u>58,224</u>	<u>58,224</u>
<b>Depreciation</b>		
At 1 April 2024	14,128	14,128
Charge for the financial year	<u>7,278</u>	<u>7,278</u>
<b>At 31 March 2025</b>	<u><b>21,406</b></u>	<u><b>21,406</b></u>
<b>Carrying amount</b>		
At 31 March 2025	<u>36,818</u>	<u>36,818</u>
At 31 March 2024	<u>44,096</u>	<u>44,096</u>

**Bonamy Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 March 2025**

<b>9. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Finished goods and goods for resale	<u>25,600</u>	<u>35,663</u>
<b>10. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	3,228	7,441
Other debtors	131	-
Prepayments	<u>43,960</u>	<u>41,815</u>
	<u>47,319</u>	<u>49,256</u>
<b>11. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	1,209	2,293
Trade creditors	110,969	91,399
Amounts owed to group undertakings	399,159	295,448
Other creditors including tax and social insurance	94,201	121,345
Accruals	7,204	5,700
Deferred income	<u>150,138</u>	<u>96,363</u>
	<u>762,880</u>	<u>612,548</u>

**12. Related party transactions**

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Rockhill House Estate Limited	(3,711)	(18,271)	(299,159)	(295,448)
Yeats Country Foods Limited	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>

Bonamy Limited is a subsidiary of Rockhill House Estate Limited. Bonamy Limited is entitled to avail of exemptions available under FRS 102 Section 33 (Related Party Disclosures) from disclosing details of transactions with group subsidiaries.

Bonamy Limited is also a related party of Yeats Country Foods Limited as Yeats Country Foods Limited holds one golden share in Bonamy Limited.

## **Bonamy Limited**

### **Notes to the abridged financial statements (continued)** **Financial year ended 31 March 2025**

#### **13. Controlling party**

The company's parent undertaking is Rockhill House Estate Limited, a company registered in Ireland. Mr. John Molloy is considered to be the company's ultimate controlling party as he holds 100% of the ordinary share capital of Rockhill House Estate Limited.

#### **14. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 17 February 2026.