

Company Number: 223901

**Holly`s Foodstore Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

**Holly`s Foodstore Limited**  
**CONTENTS**

	<b>Page</b>
Director and Other Information	3
Balance Sheet	4
Notes to the Financial Statements	5 - 7

**Holly`s Foodstore Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Ivan O`Brien
<b>Company Secretary</b>	Myles Kearney
<b>Company Number</b>	223901
<b>Registered Office</b>	C/O Ivan O`Brien, Moyvane, Listowel, Kerry, Ireland
<b>Business Address</b>	Main St Moyvane Kerry
<b>Accountants</b>	CSG Professional Services Limited Chartered Accountants 3 Day Place Tralee Co.Kerry

## Holly`s Foodstore Limited

### BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	4	<u>160,952</u>	<u>160,952</u>
<b>Current Assets</b>			
Debtors	5	162	162
Cash at bank and in hand		<u>68,587</u>	<u>55,593</u>
		<u>68,749</u>	<u>55,755</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(35,576)</u>	<u>(27,746)</u>
<b>Net Current Assets</b>		<u>33,173</u>	<u>28,009</u>
<b>Total Assets less Current Liabilities</b>		<u>194,125</u>	<u>188,961</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		127	127
Retained earnings	7	<u>193,998</u>	<u>188,834</u>
<b>Shareholders' Funds</b>		<u>194,125</u>	<u>188,961</u>

I as Director of Holly`s Foodstore 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. 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 board on 9 January 2026 and signed on its behalf by:**

**Ivan O`Brien**  
Director

# Holly`s Foodstore Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 1. General Information

Holly`s Foodstore Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 223901. The registered office of the company is C/O Ivan O'Brien,, Moyvane,, Listowel, Kerry, Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 October 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Tangible assets and depreciation

Tangible fixed assets are initially stated at cost or at valuation and subsequently measured at cost, less accumulated depreciation and any impairment losses. 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	-	0%
Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	15% 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.

#### Impairment

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

#### Trade and other debtors

Trade and other debtors 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.

## Holly`s Foodstore Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 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.

## 3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

## 4. Tangible assets

	Land and buildings freehold €	Long leasehold property €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>				
At 1 November 2024	160,952	57,616	366,371	584,939
At 31 October 2025	160,952	57,616	366,371	584,939
<b>Depreciation</b>				
At 1 November 2024	-	57,616	366,371	423,987
At 31 October 2025	-	57,616	366,371	423,987
<b>Net book value</b>				
At 31 October 2025	<b>160,952</b>	-	-	<b>160,952</b>
At 31 October 2024	160,952	-	-	160,952

## 5. Debtors

	2025 €	2024 €
Other debtors	162	162

Other debtors are unsecured, interest free and repayable on demand.

## 6. Creditors

Amounts falling due within one year	2025 €	2024 €
Taxation	12,063	8,051
Director's current account	21,023	17,585
Accruals	2,490	2,110
	<b>35,576</b>	<b>27,746</b>

Amounts due to Director's is unsecured, interest free and repayable on demand.

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

The terms of the accruals are based on the underlying contracts.

**Holly`s Foodstore Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 October 2025

**7. Profit and loss account**

	<b>2025</b>	2024
	€	€
At 1 November 2024	<b>188,834</b>	190,502
Profit for the financial year	<b>25,414</b>	20,332
Payment of dividends	<b>(20,250)</b>	(22,000)
	<u><b>193,998</b></u>	<u>188,834</u>
At 31 October 2025	<u><b>193,998</b></u>	<u>188,834</u>

**8. Capital commitments**

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

**9. Post-Balance Sheet Events**

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

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 9 January 2026.