

Company Number: 248389

**Delaney Brothers Ballyhaunis Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Delaney Brothers Ballyhaunis Limited

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**Delaney Brothers Ballyhaunis Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Brian Delaney Fergal Delaney
<b>Company Secretary</b>	Brian Delaney
<b>Company Number</b>	248389
<b>Registered Office and Business Address</b>	Bridge Street Ballyhaunis Co. Mayo
<b>Accountants</b>	Tynan Dillon Ballyhaunis Limited Chartered Accountants Clare Street Ballyhaunis Co. Mayo
<b>Bankers</b>	Bank of Ireland James Street Claremorris Co Mayo
<b>Solicitors</b>	Dillon-Leetch & Comerford Main Street Ballyhaunis Co. Mayo

# Delaney Brothers Ballyhaunis Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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 that 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" 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Tynan Dillon Ballyhaunis Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

### Signed on behalf of the board

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**Brian Delaney**  
Director

12 January 2026

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**Fergal Delaney**  
Director

12 January 2026

**Delaney Brothers Ballyhaunis Limited**  
**BALANCE SHEET**

as at 31 August 2025

Notes	2025 €	2024 €
<b>Current Assets</b>		
Cash and cash equivalents	<b>32,073</b>	32,073
<b>Net Current Assets</b>	<b>32,073</b>	32,073
<b>Total Assets less Current Liabilities</b>	<b>32,073</b>	32,073
<b>Capital and Reserves</b>		
Called up share capital presented as equity	<b>51</b>	51
Retained earnings	<b>32,022</b>	32,022
<b>Equity attributable to owners of the company</b>	<b>32,073</b>	32,073

We as Directors of Delaney Brothers Ballyhaunis 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 12 January 2026 and signed on its behalf by:**

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**Brian Delaney**  
**Director**

\_\_\_\_\_  
**Fergal Delaney**  
**Director**

**Delaney Brothers Ballyhaunis Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 September 2023</b>	51	32,022	32,073
<b>At 31 August 2024</b>	51	32,022	32,073
<b>At 31 August 2025</b>	<b>51</b>	<b>32,022</b>	<b>32,073</b>

# Delaney Brothers Ballyhaunis Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Delaney Brothers Ballyhaunis Limited is a company limited by shares incorporated in Ireland

### 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 year ended 31 August 2025 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 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### 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. Going concern

The Directors have reviewed the current trading and financial position of the company. The Directors have indicated their continuing support to the company and are satisfied that the company will be able to meet its financial commitments over the next 12 months. On this basis they consider it appropriate to prepare the accounts on an ongoing basis.

### 4. Employees

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

### 5. Tax on profit

	2025	2024
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>          </u>	<u>          </u>

No charge to tax arises due to no trade activity.

**Delaney Brothers Ballyhaunis Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

**6. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 September 2024	<b>32,022</b>	32,022
At 31 August 2025	<b><u>32,022</u></b>	<u>32,022</u>

**7. Capital commitments**

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

**8. Related party transactions**

There were no related party transactions with the directors during the period.

**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 of directors on 12 January 2026.