

**Dellboy & Trigger Independent Traders Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

**Dellboy & Trigger Independent Traders Limited**  
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**Dellboy & Trigger Independent Traders Limited  
Directors and Other Information**

**Directors**

Kevin O'Flaherty  
Margaret O'Flaherty

**Company Secretary**

Kevin O'Flaherty

**Company Number**

388263

**Registered Office and Business Address**

Coismeig Mor  
Furbo  
Spiddal  
Co. Galway

**Accountants**

BDO  
Business and Financial Advisors  
103/104 O'Connell Street  
Limerick

**Dellboy & Trigger Independent Traders Limited**  
**Directors' Responsibilities Statement**  
for the financial year ended 31 July 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", applying Section 1A of that Standard, 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**

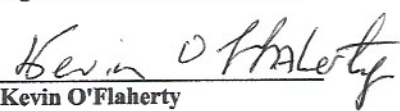
In relation to the financial statements which comprise the Balance Sheet and the related notes:

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.

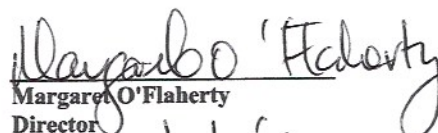
The directors confirm that they have made available to BDO, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

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 July 2025."

**Signed on behalf of the board**

  
Kevin O'Flaherty  
Director

Date: 30/1/2026

  
Margaret O'Flaherty  
Director

Date: 30/1/26

**Dellboy & Trigger Independent Traders Limited**  
**Balance Sheet**  
as at 31 July 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	2	2
<b>Net Current Assets</b>		2	2
<b>Total Assets less Current Liabilities</b>		2	2
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
<b>Shareholders' Funds</b>		2	2

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

We as Directors of Dellboy & Trigger Independent Traders 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,

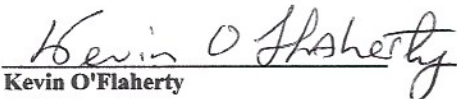
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

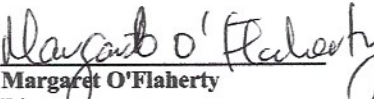
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 30/1/2026 and signed on its behalf by:

  
Kevin O'Flaherty  
Director

  
Margaret O'Flaherty  
Director

**Dellboy & Trigger Independent Traders Limited**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 July 2025

**1. General Information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet, and the related notes constitute the individual financial statements of Dellboy & Trigger Independent Traders Limited for the year ended 31 July 2025.

Dellboy & Trigger Independent Traders Limited is a private company limited by shares registered under Part 2 of the Companies Act 2014 and is incorporated in Ireland. Coismeig Mor, Furbo, Spiddal, Co. Galway is the registered office. The company did not trade during the year. 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 year ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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" Section 1A, 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 and Section 1A of FRS 102.

**Share Capital**

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

**Taxation**

The yearly charge for taxation is based on the profit/(loss) for the year and is calculated with reference to the tax rates applying at the balance date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation. Deferred tax assets are recognised to the extent that they are recoverable, that is, on the basis of all available evidence, it is more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted. Any assets and liabilities recognised have not been discounted.

**3. Critical Accounting Judgements and Estimates**

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

**Going Concern**

The directors have assessed the financial position of the company for a period of at least twelve months from the date of 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 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.

<b>4. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other debtors	<u>2</u>	<u>2</u>

**Dellboy & Trigger Independent Traders Limited**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 July 2025

**5. Capital commitments**

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

**6. Post-Balance Sheet Events**

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

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 30/1/2026