

Company Number: 30678

Ball Alley Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Ball Alley Limited
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Ball Alley Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 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, 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 MGI Ryan, (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 May 2025."

Signed on behalf of the board

Ursula Teague
Director

2 February 2026

Gerard Teague
Director

2 February 2026

Ball Alley Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>1,150,617</u>	<u>1,143,310</u>
Current Assets			
Stocks	8	23,888	26,161
Debtors	9	3,850	-
Cash and cash equivalents		<u>314,315</u>	<u>171,168</u>
		<u>342,053</u>	<u>197,329</u>
Creditors: amounts falling due within one year	10	<u>(108,577)</u>	<u>(164,102)</u>
Net Current Assets		<u>233,476</u>	<u>33,227</u>
Total Assets less Current Liabilities		<u>1,384,093</u>	<u>1,176,537</u>
Creditors:			
amounts falling due after more than one year	11	<u>(36,334)</u>	<u>(53,334)</u>
Net Assets		<u><u>1,347,759</u></u>	<u><u>1,123,203</u></u>
Capital and Reserves			
Called up share capital presented as equity	13	52	52
Share premium account	14	43,128	43,128
Other reserves	14	6	6
Retained earnings		<u>1,304,573</u>	<u>1,080,017</u>
Equity attributable to owners of the company		<u><u>1,347,759</u></u>	<u><u>1,123,203</u></u>

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 Ball Alley 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 2 February 2026 and signed on its behalf by:

Ursula Teague
Director

Gerard Teague
Director

Ball Alley Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 May 2025

	Called up share capital €	Share premium account €	Retained earnings €	Capital redemption reserve €	Total €
At 1 June 2023	52	43,128	961,407	6	1,004,593
Profit for the financial year	-	-	118,610	-	118,610
At 31 May 2024	52	43,128	1,080,017	6	1,123,203
Profit for the financial year	-	-	224,556	-	224,556
At 31 May 2025	52	43,128	1,304,573	6	1,347,759

Ball Alley Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Ball Alley Limited is a company limited by shares incorporated in Ireland. Ball Alley House, Leixlip Road, Lucan, Co. Dublin is the registered office, 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. 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 May 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 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" 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.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably

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	-	N/A
Fixtures, fittings and equipment	-	25% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the trading of a licensed premises.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	2,693	193
	<u>2,693</u>	<u>193</u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	-	8,187
	<u>-</u>	<u>8,187</u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 17, (2024 - 17).

	2025	2024
	Number	Number
Bar staff	15	15
Managerial	2	2
	<u>17</u>	<u>17</u>

7. Tangible assets

	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 June 2024	1,143,117	391,950	1,535,067
Additions	-	10,000	10,000
	<u>1,143,117</u>	<u>401,950</u>	<u>1,545,067</u>
At 31 May 2025	1,143,117	401,950	1,545,067
Depreciation			
At 1 June 2024	-	391,757	391,757
Charge for the financial year	-	2,693	2,693
	<u>-</u>	<u>394,450</u>	<u>394,450</u>
At 31 May 2025	-	394,450	394,450
Net book value			
At 31 May 2025	<u>1,143,117</u>	<u>7,500</u>	<u>1,150,617</u>
At 31 May 2024	<u>1,143,117</u>	<u>193</u>	<u>1,143,310</u>

Ball Alley Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

8. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>23,888</u>	<u>26,161</u>
There are no material differences between the replacement cost of stock and the balance sheet amount.		
9. Debtors	2025	2024
	€	€
Directors' current accounts	<u>3,850</u>	<u>-</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	1	1
Trade creditors	42,379	55,055
Taxation	59,220	103,221
Other creditors	1,152	-
Accruals	5,825	5,825
	<u>108,577</u>	<u>164,102</u>
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Directors loans	<u>36,334</u>	<u>53,334</u>
Loans		
Repayable in one year or less, or on demand	1	1
Repayable between one and two years	36,334	-
Repayable in five years or more	-	53,334
	<u>36,335</u>	<u>53,335</u>
12. Taxation	2025	2024
	€	€
Creditors:		
VAT	15,665	11,839
Corporation tax	33,551	20,792
PAYE	10,004	70,590
	<u>59,220</u>	<u>103,221</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

13. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	500,000	€1.25 each	625,000	625,000
"A" Ordinary Shares	500,000	€1.25 each	625,000	625,000
			<u>1,250,000</u>	<u>1,250,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	7	€1.25 each	9	9
"A" Ordinary Shares	34	€1.25 each	43	43
			<u>52</u>	<u>52</u>

Holders of Ordinary Shares Class 1 are entitled to voting rights during Director's meeting while also holding the right to a dividend. Holders of Ordinary Share Class 2, or "A" Ordinary Shares are entitled to a dividend only.

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/05/25	01/06/24
Gerard Teague	Ordinary Shares Class 2	29	29
	Ordinary Shares Class 1	5	5
		<u>34</u>	<u>34</u>

14. Income Statement				
	Share premium account	Profit and loss account	Capital redemption reserve	Total
	€	€	€	€
At 1 June 2024	43,128	1,080,017	6	1,123,151
Profit for the financial year	-	224,556	-	224,556
At 31 May 2025	<u>43,128</u>	<u>1,304,573</u>	<u>6</u>	<u>1,347,707</u>

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2010.

15. Directors' remuneration			2025	2024
			€	€
Fees			-	69,856
Remuneration			187,175	141,813
			<u>187,175</u>	<u>211,669</u>

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 February 2026.