

Company Number: 528998

**David Barry Investments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**David Barry Investments Limited**  
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## David Barry Investments Limited

### DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	David Barry Jackie Keating
<b>Company Secretary</b>	David Barry
<b>Company Number</b>	528998
<b>Registered Office</b>	Brighton Lodge, Brighton Road, Rathgar, Dublin 6
<b>Business Address</b>	Brighton Lodge, Brighton Road, Rathgar, Dublin 6 Republic of Ireland
<b>Accountants</b>	CRS Accountants Limited Chartered Accountants and Registered Auditors, 14 Clanwilliam Square, Grand Canal Quay, Dublin 2, D02 FK23.
<b>Bankers</b>	Bank of Ireland Plc., Lower Baggot Street, Dublin 2.
<b>Solicitors</b>	Brian Whitaker & Co., Solicitors, 4 Dartmouth Place, Dublin 6.

# David Barry Investments Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 CRS Accountants Limited, 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 30 June 2025."

### Signed on behalf of the board

**David Barry**  
Director

30 March 2026

**Jackie Keating**  
Director

30 March 2026

# David Barry Investments Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	4	497,790	497,790
Investments	5	34,649	31,699
<b>Fixed Assets</b>		<b>532,439</b>	<b>529,489</b>
<b>Current Assets</b>			
Debtors	6	50,050	7,150
Cash and cash equivalents		914,017	965,249
		<b>964,067</b>	<b>972,399</b>
<b>Creditors: amounts falling due within one year</b>	7	<b>(14,063)</b>	<b>(15,587)</b>
<b>Net Current Assets</b>		<b>950,004</b>	<b>956,812</b>
<b>Total Assets less Current Liabilities</b>		<b>1,482,443</b>	<b>1,486,301</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		790,100	1,425,100
Retained earnings		692,343	61,201
<b>Shareholders' Funds</b>		<b>1,482,443</b>	<b>1,486,301</b>

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 David Barry Investments 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 March 2026 and signed on its behalf by:**

**David Barry**  
Director

**Jackie Keating**  
Director

# David Barry Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

David Barry Investments Limited is a company limited by shares incorporated in Ireland. Brighton Lodge, Brighton Road, Rathgar,, Dublin 6 is the registered office, which is also the principal place of business of the company . The principal activity of the company is to carry on the business of an investment company. During the year the company received its full rent on it's investment property. 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 30 June 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 represents the total rent recieved, excluding value added tax.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

#### 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.

#### 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.

#### Employee benefits

There are no employees.

# David Barry Investments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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.

### Share capital of the company

#### Ordinary share capital

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

#### Preference share capital

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

### 4. Tangible assets

	Investment properties	Total
	€	€
<b>Cost</b>		
At 1 July 2024	497,790	497,790
At 30 June 2025	497,790	497,790
<b>Depreciation</b>		
At 1 July 2024	-	-
At 30 June 2025	-	-
<b>Net book value</b>		
At 30 June 2025	<b>497,790</b>	<b>497,790</b>
At 30 June 2024	497,790	497,790

### 5. Investments

	Other unlisted investments	Total
	€	€
<b>Investments</b>		
<b>Cost</b>		
At 1 July 2024	31,699	31,699
Additions	2,950	2,950
At 30 June 2025	34,649	34,649
<b>Net book value</b>		
At 30 June 2025	<b>34,649</b>	<b>34,649</b>
At 30 June 2024	31,699	31,699

### 6. Debtors

	2025	2024
	€	€
Amounts owed by related parties	<b>50,050</b>	7,150

## David Barry Investments Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	6,830	10,507
Accruals	7,233	5,080
	<u>14,063</u>	<u>15,587</u>

## 8. Income Statement

	2025	2024
	€	€
At 1 July 2024	61,201	29,679
Redemption of shares	607,500	-
Profit for the financial year	23,642	31,522
	<u>692,343</u>	<u>61,201</u>
At 30 June 2025	<u>692,343</u>	<u>61,201</u>

## 9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

## 10. Post-Balance Sheet Events

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

## 11. Related Party Transactions

During the year David Barry Investments Limited charged €42,900 in rent to Independent Pizza Company (Drumcondra) Limited, a related party with common shareholders and directors. The balance owing by Independent Pizza Company (Drumcondra) Limited at 30th June 2025 was €50,050 (30th June 2024 €7,150). There are no repayment terms or interest charged on this loan.

## 12. Approval of financial statements

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