



Company Number: 549892

Ballymacahara Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Ballymacahara Limited
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Ballymacahara Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	133,192	127,230
Current Assets			
Inventories	6	65,408	47,782
Receivables	7	41,575	45,483
Cash and cash equivalents		1,550,371	1,100,081
		<u>1,657,354</u>	<u>1,193,346</u>
Payables: amounts falling due within one year	8	<u>(373,778)</u>	<u>(387,097)</u>
Net Current Assets		<u>1,283,576</u>	<u>806,249</u>
Total Assets less Current Liabilities		<u><u>1,416,768</u></u>	<u><u>933,479</u></u>
Equity			
Called up share capital presented as equity		100	100
Retained earnings		1,416,668	933,379
Equity attributable to owners of the company		<u><u>1,416,768</u></u>	<u><u>933,479</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 Ballymacahara 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 24 March 2026 and signed on its behalf by:

Padraig Humby
Director

Marie Humby
Director

Ballymacahara Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Ballymacahara Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 549892. The registered office of the company is Chester Beattys, Main Street, Ashford, Co. Wicklow which is also the principal place of business of the company. The principal activity of the company is the licensed trade and provision of accommodation. 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 December 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.

Revenue

Revenue represents the cash received by the company during the year, exclusive of value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	10% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% 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.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories 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 receivables

Trade and other receivables 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Ballymacahara Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Trade and other payables

Trade and other payables 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 and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	41,424	40,566
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 49, (2024 - 48).

	2025	2024
	Number	Number
Directors	3	3
Employees	46	45
	<u> </u>	<u> </u>
	49	48
	<u> </u>	<u> </u>

5. Property, plant and equipment

	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost or Valuation				
At 1 January 2025	-	104,744	399,182	503,926
Additions	22,537	-	24,849	47,386
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	22,537	104,744	424,031	551,312
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 January 2025	-	95,278	281,418	376,696
Charge for the financial year	2,254	5,388	33,782	41,424
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	2,254	100,666	315,200	418,120
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2025	20,283	4,078	108,831	133,192
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	-	9,466	117,764	127,230
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Ballymacahara Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Inventories	2025	2024
	€	€
Finished goods and goods for resale	65,408	47,782
	<u><u> </u></u>	<u><u> </u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
7. Receivables	2025	2024
	€	€
Directors' current accounts	1,547	11,262
Taxation	2,816	2,816
Prepayments	37,212	31,405
	<u><u> </u></u>	<u><u> </u></u>
	41,575	45,483
	<u><u> </u></u>	<u><u> </u></u>
8. Payables	2025	2024
Amounts falling due within one year	€	€
Payments received on account	77,904	61,152
Trade payables	130,161	78,893
Taxation	146,784	212,865
Accruals	18,929	34,187
	<u><u> </u></u>	<u><u> </u></u>
	373,778	387,097
	<u><u> </u></u>	<u><u> </u></u>
9. Income Statement		
	2025	2024
	€	€
At 1 January 2025	933,379	522,274
Profit for the financial year	483,289	411,105
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2025	1,416,668	933,379
	<u><u> </u></u>	<u><u> </u></u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
11. Directors' remuneration	2025	2024
	€	€
Remuneration	179,430	113,927
	<u><u> </u></u>	<u><u> </u></u>
12. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 24 March 2026.		