

Company registration number: **588000**

Battle Hour Ltd
Unaudited Abridged Financial Statements
for the year ended 31 May 2025

Battle Hour Ltd

Balance Sheet

31 May 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	8	788,007	511,395
Current assets			
Debtors	9	-	427
Cash at bank and in hand		5,319	235
		<u>5,319</u>	<u>662</u>
Creditors: amounts falling due within one year	10	<u>(275,026)</u>	<u>(169,048)</u>
Net current liabilities		<u>(269,707)</u>	<u>(168,386)</u>
Total assets less current liabilities		518,300	343,009
Creditors: amounts falling due after more than one year	11	<u>(181,741)</u>	<u>(122,548)</u>
Net assets		<u>336,559</u>	<u>220,461</u>
Capital and reserves			
Called up share capital presented as equity		2	2
Profit and loss account		336,557	220,459
Shareholders funds		<u>336,559</u>	<u>220,461</u>

We, as directors of Battle Hour Ltd 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of Battle Hour Ltd state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that

Battle Hour Ltd

Balance Sheet (continued)

31 May 2025

exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 19 January 2026, and are signed on behalf of the board by:

Barry Battle
Director

Anthony Hourigan
Director

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Battle Hour Ltd

Notes to the Financial Statements

Year ended 31 May 2025

1 General information

Battle Hour Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 588000 and the address of the registered office is Ballybrit Racecourse, Ballybrit, Galway, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated

Battle Hour Ltd

Notes to the Financial Statements (continued)

Year ended 31 May 2025

revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, fittings, tools and equipment	10% straight line
Motor vehicles	12.5% straight line

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Battle Hour Ltd

Notes to the Financial Statements (continued)

Year ended 31 May 2025

DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in interest expense in profit or loss in the period in which it arises.

4 Average number of employees

The average number of persons employed by the company during the year was 300 (2024: 250).

5 Directors' remuneration

The aggregate amounts paid to persons who at any time during the financial year was a director of the company were as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	156,280	74,100
Contributions to defined contribution schemes in respect of qualifying services	16,896	16,896
	<hr/>	<hr/>
	173,176	90,996
	<hr/> <hr/>	<hr/> <hr/>

6 Profit before tax

Profit before tax is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	113,590	74,570

Battle Hour Ltd

Notes to the Financial Statements (continued)

Year ended 31 May 2025

7 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	220,459	155,813
Profit for the financial year	116,098	64,646
At end of year	<u>336,557</u>	<u>220,459</u>

8 Tangible assets

	Fixtures, fittings, tools and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 June 2024	742,161	2,800	744,961
Additions	390,202	-	390,202
At 31 May 2025	<u>1,132,363</u>	<u>2,800</u>	<u>1,135,163</u>
Depreciation			
At 1 June 2024	231,816	1,750	233,566
Charge	113,240	350	113,590
At 31 May 2025	<u>345,056</u>	<u>2,100</u>	<u>347,156</u>
Carrying amount			
At 31 May 2025	<u>787,307</u>	<u>700</u>	<u>788,007</u>
At 31 May 2024	<u>510,345</u>	<u>1,050</u>	<u>511,395</u>

Battle Hour Ltd

Notes to the Financial Statements (continued)

Year ended 31 May 2025

9 Debtors

	2025	2024
	€	€
Other debtors	-	427

10 Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	66,185	103,104
Other creditors including tax and social insurance	202,621	52,633
Accruals	6,220	13,311
	<u>275,026</u>	<u>169,048</u>

11 Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	181,741	122,548

Battle Hour Ltd

Notes to the Financial Statements (continued)

Year ended 31 May 2025

12 Directors' transactions

During the year the company entered into the following arrangements with its directors and other connected persons relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At start of year	(44,028)	(264,912)
Advances made	330,443	353,322
Amounts repaid	(412,859)	(132,438)
At end of year	<u>(126,444)</u>	<u>(44,028)</u>

Details for each director or other connected person are as follows:

BARRY BATTLE

	2025	2024
	€	€
At start of year	(20,867)	(129,451)
Advances made	121,881	190,222
Amounts repaid	(101,014)	(81,638)
At end of year	<u>-</u>	<u>(20,867)</u>

ANTHONY HOURIGAN

	2025	2024
	€	€
At start of year	(23,161)	(135,461)
Advances made	208,562	163,100
Amounts repaid	(311,845)	(50,800)
At end of year	<u>(126,444)</u>	<u>(23,161)</u>

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Notes to the Financial Statements (continued)

Year ended 31 May 2025

Amounts owed to the directors are unsecured, interest free and repayable on demand.

13 Related party transactions

During the year the company entered into the following transactions with related parties:

	2025	2024
	€	€
Director - Barry Battle	20,867	108,584
Director - Anthony Hourigan	(103,283)	112,300

Included in other creditors are amounts owed to directors Barry Battle and Anthony Hourigan totalling € 126,444 (2024: € 44,028) at year end. These amounts are unsecured, interest free and repayable on demand

14 Controlling party

Barry Battle and Anthony Hourigan are the shareholders of the company and hence control the company.