

Registration number 472652

BEAVHODA (IRL) LIMITED

Abridged accounts

for the year ended 30 June 2025

BEAVHODA (IRL) LIMITED

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BEAVHODA (IRL) LIMITED

Directors and other information

Directors	Ciaran Bradley Teague Whoriskey
Secretary	Ciaran Bradley
Company number	472652
Registered office	Cockhill Road Buncrana Co Donegal
Accountants	Mores Accountants Ltd Chartered certified accountant 8 Queen Street Derry BT48 7EF
Bankers	Bank of Ireland Main Street Letterkenny Co Donegal

BEAVHODA (IRL) LIMITED

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Chartered Accountants Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 4 to 8 :

- 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 Moress Accountants Ltd, Chartered Certified Accountants, all the company's accounting records and provided all the information, books or 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 year ended 30th June 2025.

On behalf of the board

Ciaran Bradley
Director

Teague Whoriskey
Director

Date: 27th February 2026

BEAVHODA (IRL) LIMITED

**Accountants' report on the unaudited financial statements to the directors of
BEAVHODA (IRL) LIMITED**

We have compiled the financial statements for the year ended 30 June 2025 set out on pages 4 to 8.

Respective responsibilities of directors and accountants

As described on page 2 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of BEAVHODA (IRL) LIMITED from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the CAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**Moress Accountants Ltd
Chartered Certified Accountant
8 Queen Street
Derry
BT48 7EF**

Date: 27 February 2026

BEAVHODA (IRL) LIMITED

**Abridged balance sheet
as at 30 June 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Intangible assets	4		20,000		20,000
Tangible assets	4		24,632		27,612
			44,632		47,612
Current assets					
Stocks		2,755		2,710	
Cash at bank and in hand		92,865		191,083	
			95,620		193,793
Creditors: amounts falling due within one year		(13,911)		(11,633)	
Net current assets			81,709		182,160
Total assets less current liabilities			126,341		229,772
Net assets			126,341		229,772
Capital and reserves					
Called up share capital			100		100
Profit and loss account			126,241		229,672
Equity shareholders' funds			126,341		229,772

The directors 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 exemption as a small company and the abridged financial statements have been properly prepared in accordance with Section 353.

The directors 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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The notes on pages 6 to 8 form an integral part of these financial statements.

BEAVHODA (IRL) LIMITED

The abridged accounts were approved by the Board on 27 February 2026 and signed on its behalf by

.....
Ciaran Bradley
Director

.....
Teague Whoriskey
Director

The notes on pages 6 to 8 form an integral part of these financial statements.

BEAVHODA (IRL) LIMITED

Notes to the abridged financial statements for the year ended 30 June 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

1.2. Turnover policy

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% Straight Line
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1.4. Patents

Patents are valued at cost less accumulated amortisation.

1.5. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

BEAVHODA (IRL) LIMITED

**Notes to the abridged financial statements
for the year ended 30 June 2025**

..... continued

2. Employees

Employment costs	2025	2024
	€	€
Wages and salaries	104,118	121,199
	<u>104,118</u>	<u>121,199</u>

2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	<u>19,180</u>	<u>19,540</u>

3. Directors' and secretary and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	30/06/24
Ciaran Bradley	50	50
Teague Whoriskey	50	50

BEAVHODA (IRL) LIMITED

**Notes to the abridged financial statements
for the year ended 30 June 2025**

..... continued

4. Fixed assets

	Intangible assets	Tangible fixed assets
	€	€
Cost		
At 1 July 2024	20,000	147,304
At 30 June 2025	20,000	147,304
Depreciation and		
At 1 July 2024	-	119,692
Charge for year	-	2,980
At 30 June 2025	-	122,672
Net book values		
At 30 June 2025	20,000	24,632
At 30 June 2024	20,000	27,612

5. Share capital

	2025	2024
	€	€
100 Ordinary Shares of €1.00 each	100	100
	100	100

6. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 27 February 2026.