
DAILYS GIFTS CLAREMORRIS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DAILYS GIFTS CLAREMORRIS LIMITED

COMPANY INFORMATION

Director	Mark cosgrove (appointed 16 June 2017)
Company secretary	Joe Cosgrove
Registered number	606225
Registered office	Silverbridge Shopping centre Claremorris Mayo

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DAILYS GIFTS CLAREMORRIS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025**

	2025 €	2024 €
Current assets	52,402	10,855
Creditors: amounts falling due within one year	(54,061)	(12,514)
Net current liabilities	(1,659)	(1,659)
Total assets less current liabilities	(1,659)	(1,659)
Net liabilities	(1,659)	(1,659)
Capital and reserves	(1,659)	(1,659)

Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	(1,759)	(1,759)
	(1,759)	(1,759)

General information

Dailys Gifts limited is a private members limited liability company, it expects to take over the business of Dailys Gifts sole trader business, opeared by Mark Cosgrove for many years.Its registered Office is Silverbridge Shopping Centre, Claremorris Co Mayo. Its registered Number is 606225 in Ireland.

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

I, as director of Dailys Gifts Claremorris 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 members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(d) I 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

DAILYS GIFTS CLAREMORRIS LIMITED

ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025

.....
Mark cosgrove
Director

Date: 14 February 2026

The notes on page 3 form part of these financial statements.

DAILYS GIFTS CLAREMORRIS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.3 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

1.4 Financial instruments

Financial instruments are initially measured at cost, being the transaction price adjusted for costs incurred at the point of recognition which are not recognised in profit or loss. At the end of each reporting period, these instruments are measured at transaction price, adjusted for transaction costs not yet recognised in profit or loss, cumulative interest recognised in profit or loss to date, all repayments of principal and all interest paid or received to date, less any reduction for impairment or uncollectability, in the case of financial assets.