

Company Number: 516058

Delaney Investment Services Limited
Annual Report and Financial Statements
for the financial year ended 31 July 2025

Kenny, Whelan & Company Limited
Chartered Accountants and Statutory Audit Firm
191/193 Kimmage Road Lower
Kimmage
Dublin 6W
D6W F729

Delaney Investment Services Limited

CONTENTS

	Page
Director and Other Information	3
Director's Report	4 - 5
Director's Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Profit and Loss Account	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Financial Statements	12 - 18
Supplementary Information on Trading Statement	20 - 21

Delaney Investment Services Limited
DIRECTOR AND OTHER INFORMATION

Director	Brian Delaney
Company Secretary	Michael Delaney
Company Number	516058
Registered Office and Business Address	148 Ard Na Mara Co. Dublin K36 Y668
Auditors	Kenny, Whelan & Company Limited Chartered Accountants and Statutory Audit Firm 191/193 Kimmage Road Lower Kimmage Dublin 6W D6W F729
Bankers	Bank of Ireland 2 College Green Dublin 2 D02 VR66

Delaney Investment Services Limited

DIRECTOR'S REPORT

for the financial year ended 31 July 2025

The director presents his report and the audited financial statements for the financial year ended 31 July 2025.

Principal Activity and Review of the Business

The principal activity of the company is the provision of investment advice to both individual and companies on a suitable investment portfolios to help increase the client's assets. The company also acts as an intermediary for PRSA, listed shares, bonds and collective investments.

There has been no significant change in these activities during the financial year ended 31 July 2025.

Principal Risks and Uncertainties

The Director recognises that any commercial activity brings with it a degree of risk and like any other business must manage a range of risks in the course of its activities. The principal risks affecting the Company are:

- a. Market conditions and competition
- b. Current Laws and Regulations
- c. Through financial instruments held the company's operations expose it to a variety of financial risks that include price risk, credit risk, liquidity risk and interest rate risk.

The Director has a policy to try and identify, manage and mitigate these risks and uncertainties as far as practical.

Results and Dividends

The profit for the financial year after providing for depreciation and taxation amounted to €19,235 (2024 - €30,352).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of €278,418 (2024 - €354,829) and liabilities of €218,969 (2024 - €314,615). The net assets of the company have increased by €19,235.

Director and Secretary

The director who served throughout the financial year was as follows:

Brian Delaney

The secretary who served throughout the financial year was Michael Delaney.

The director's and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/07/25	Number Held At 01/08/24
Brian Delaney	Ordinary €1 Shares	<u>1,000</u>	<u>1,000</u>

There were no changes in shareholdings between 31 July 2025 and the date of signing the financial statements.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The auditors, Kenny, Whelan & Company Limited, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as the person who is director at the time this report is approved is aware, there is no relevant audit information of which the statutory auditors are unaware. The director has taken all steps that he ought to have taken to make himself aware of any relevant audit information and he has established that the statutory auditors are aware of that information.

Delaney Investment Services Limited

DIRECTOR'S REPORT

for the financial year ended 31 July 2025

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 148 Ard Na Mara, Co. Dublin, K36 Y668.

Signed on behalf of the board



Brian Delaney
Director

28 January 2026

Delaney Investment Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. He is 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.

Signed on behalf of the board



Brian Delaney
Director

28 January 2026

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Delaney Investment Services Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Delaney Investment Services Limited ('the company') for the financial year ended 31 July 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 July 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the director with respect to going concern are described in the relevant sections of this report.

Other Information

The director is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Delaney Investment Services Limited

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the director's report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of director for the financial statements

As explained more fully in the Director's Responsibilities Statement set out on page 6, the director is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company shareholders in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company shareholders for our audit work, for this report, or for the opinions we have formed.

Noel J Delaney

for and on behalf of

KENNY, WHELAN & COMPANY LIMITED

Chartered Accountants and Statutory Audit Firm

191/193 Kimmage Road Lower

Kimmage

Dublin 6W

D6W F729

29 January 2026

Delaney Investment Services Limited

PROFIT AND LOSS ACCOUNT

for the financial year ended 31 July 2025

	Notes	2025 €	2024 €
Turnover	3	47,119	35,661
Gross profit		<u>47,119</u>	<u>35,661</u>
Administrative expenses		(10,219)	(9,720)
Operating profit	4	<u>36,900</u>	<u>25,941</u>
Investment income	5	(27,220)	(36,481)
Other gains and losses	6	27,069	54,761
Interest payable and similar expenses	7	(13,435)	(9,639)
Profit before taxation		<u>23,314</u>	<u>34,582</u>
Tax on profit	8	(4,079)	(4,230)
Profit for the financial year	18	<u>19,235</u>	<u>30,352</u>
Total comprehensive income		<u>19,235</u>	<u>30,352</u>
Retained profit/(loss) brought forward		30,020	(332)
Retained profit carried forward		<u><u>49,255</u></u>	<u><u>30,020</u></u>

Delaney Investment Services Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	1,327	14
Investments	10	251,317	344,950
Fixed Assets		252,644	344,964
Current Assets			
Debtors	11	3,024	2,549
Cash and cash equivalents		22,750	7,316
		25,774	9,865
Creditors: amounts falling due within one year	13	(198,265)	(294,903)
Net Current Liabilities		(172,491)	(285,038)
Total Assets less Current Liabilities		80,153	59,926
Creditors:			
amounts falling due after more than one year	14	(10,000)	(10,000)
Provisions for liabilities	16	(10,704)	(9,712)
Net Assets		59,449	40,214
Capital and Reserves			
Called up share capital presented as equity	17	1,000	1,000
Other reserves	18	9,194	9,194
Retained earnings	18	49,255	30,020
Equity attributable to owners of the company		59,449	40,214

Approved by the board on 28 January 2026 and signed on its behalf by:

Brian Delaney

Brian Delaney
Director

Delaney Investment Services Limited

CASH FLOW STATEMENT

for the financial year ended 31 July 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Profit for the financial year		19,235	30,352
Adjustments for:			
Investment income		27,220	36,481
Fair value gains and losses		(27,069)	(54,761)
Interest payable and similar expenses		13,435	9,639
Tax on profit on ordinary activities		4,079	4,230
Depreciation		346	203
		<u>37,246</u>	<u>26,144</u>
Movements in working capital:			
Movement in debtors		(475)	330
Movement in creditors		(9,336)	(20,670)
		<u>27,435</u>	<u>5,804</u>
Cash generated from operations		27,435	5,804
Interest paid		(12,496)	(9,639)
Tax paid		(98)	(15)
		<u>14,841</u>	<u>(3,850)</u>
Net cash generated from/(used in) operating activities		<u>14,841</u>	<u>(3,850)</u>
Cash flows from investing activities			
Interest received		208	74
Dividends received		1,427	1,292
Payments to acquire tangible assets		(1,659)	-
Payments to acquire investments		(637,928)	(796,460)
Receipts from sales of investments		729,775	678,494
		<u>91,823</u>	<u>(116,600)</u>
Net cash generated from/(used in) investment activities		<u>91,823</u>	<u>(116,600)</u>
Net increase/(decrease) in cash and cash equivalents		106,664	(120,450)
Cash and cash equivalents at beginning of financial year		(266,932)	(146,482)
Cash and cash equivalents at end of financial year	12	(160,268)	(266,932)

Delaney Investment Services Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Delaney Investment Services Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 148 Ard Na Mara, Co. Dublin, K36 Y668 which is also the principal place of business of the company. The nature of the company operations and its principal activities are set out in the Director's Report. 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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 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" issued by the Financial Reporting Council.

The company qualifies as a large company as defined by section 280H of the Companies Act 2014 in respect of the financial year.

Turnover

Turnover comprises the invoice value of services provided by the company.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Equipment	-	5 Years Straight line
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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.

Investments

Investments held as fixed assets are measured at fair value with changes recognised in the Profit and Loss Account. 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.

Delaney Investment Services Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

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.

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 Balance Sheet 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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the company.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	346	203
(Profit)/loss on foreign currencies	(4,476)	2,864
Auditor's remuneration		
- audit of individual company accounts	4,453	4,982
	<u>4,453</u>	<u>4,982</u>

Delaney Investment Services Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

5. Income from investments	2025	2024
	€	€
Investment income	1,635	1,366
Loss on disposal of investments	(28,855)	(37,847)
	<u>(27,220)</u>	<u>(36,481)</u>
6. Other Gains and Losses	2025	2024
	€	€
Fair value gains and losses are as follows:		
Investments in shares	27,069	54,761
	<u>27,069</u>	<u>54,761</u>
7. Interest payable and similar expenses	2025	2024
	€	€
On bank loans and overdrafts	13,435	9,639
	<u>13,435</u>	<u>9,639</u>

Delaney Investment Services Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

8. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%)	1,680	19
Capital Gains Tax	1,407	-
	<u>3,087</u>	<u>19</u>
Deferred tax:		
Origination and reversal of timing differences	992	4,211
	<u>992</u>	<u>4,211</u>
Tax on profit (Note 8 (b))	<u>4,079</u>	<u>4,230</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	23,122	34,508
Profit taxable at 25%	192	74
	<u>23,314</u>	<u>34,582</u>
Profit before tax		
Profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	2,890	4,314
Profit before tax multiplied by 25%	48	19
	<u>2,938</u>	<u>4,333</u>
Effects of:		
Expenses not deductible for tax purposes	(2)	-
Depreciation in excess of capital allowances for period	2	(34)
Deferred tax	992	4,211
Unrealised Profits/Losses	(3,384)	(6,845)
Capital Gains Tax	1,407	-
Profit/Loss on Financial Assets	3,607	4,731
Losses forward	(1,303)	(2,005)
Dividends	(178)	(161)
	<u>4,079</u>	<u>4,230</u>
Total tax charge for the financial year (Note 8 (a))		

Delaney Investment Services Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

9. Tangible assets

	Equipment	Total
	€	€
Cost		
At 1 August 2024	3,811	3,811
Additions	1,659	1,659
Disposals	(2,799)	(2,799)
	<u>2,671</u>	<u>2,671</u>
At 31 July 2025	2,671	2,671
Depreciation		
At 1 August 2024	3,797	3,797
Charge for the financial year	346	346
On disposals	(2,799)	(2,799)
	<u>1,344</u>	<u>1,344</u>
At 31 July 2025	1,344	1,344
Net book value		
At 31 July 2025	<u><u>1,327</u></u>	<u><u>1,327</u></u>
At 31 July 2024	<u><u>14</u></u>	<u><u>14</u></u>

10. Investments

	Listed investments	Total
	€	€
Investments		
Cost or Valuation		
At 1 August 2024	344,950	344,950
Additions	637,928	637,928
Disposals	(758,630)	(758,630)
Revaluations	27,069	27,069
	<u>251,317</u>	<u>251,317</u>
At 31 July 2025	251,317	251,317
Net book value		
At 31 July 2025	<u><u>251,317</u></u>	<u><u>251,317</u></u>
At 31 July 2024	<u><u>344,950</u></u>	<u><u>344,950</u></u>

11. Debtors

	2025 €	2024 €
Trade debtors	2,752	2,274
Prepayments	272	275
	<u><u>3,024</u></u>	<u><u>2,549</u></u>

12. Cash and cash equivalents

	2025 €	2024 €
Cash and bank balances	22,750	7,316
Bank overdrafts	(183,018)	(274,248)
	<u><u>(160,268)</u></u>	<u><u>(266,932)</u></u>

Delaney Investment Services Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

13. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions		
Bank overdrafts	183,018	274,248
Taxation (Note 15)	2,993	4
Director's current account (Note 20)	5,954	15,334
Accruals	6,300	5,317
	198,265	294,903

The bank overdraft relates to a broker margin account held by the company. These facilities are tied in with, and are secured against the value of the company's investment portfolio. If the value of the portfolio falls, positions are automatically sold to cover the overdraft. There must always be a minimum balance in the account to support the margin.

14. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Director's loan accounts (Note 20)	10,000	10,000

15. Taxation	2025	2024
	€	€
Creditors:		
Corporation tax	2,993	4

16. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Losses	Total	Total
	€	€	€
At financial year start	9,712	9,712	5,501
Charged to profit and loss	992	992	4,211
At financial year end	10,704	10,704	9,712

17. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary €1 Shares	1,000,000	€1.00 each	1,000,000	1,000,000
Allotted, called up and fully paid				
Ordinary €1 Shares	1,000	€1.00 each	1,000	1,000

Delaney Investment Services Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

18. Reserves

	Profit and loss account €	Capital contribution reserve €	Total €
At 1 August 2024	30,020	9,194	39,214
Profit for the financial year	19,235	-	19,235
Capital contribution	-	-	-
	<u>49,255</u>	<u>9,194</u>	<u>58,449</u>
At 31 July 2025	<u>49,255</u>	<u>9,194</u>	<u>58,449</u>

19. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

20. Director's transactions

The following amounts are repayable to the director:

	2025 €	2024 €
Brian Delaney	<u>15,954</u>	<u>25,334</u>

21. Post-Balance Sheet Events

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

22. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 28 January 2026.

DELANEY INVESTMENT SERVICES LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Delaney Investment Services Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 July 2025

	2025	2024
	€	€
Sales	47,119	35,661
Administrative expenses - Schedule 1	10,219	9,720
Finance		
Other interest	13,435	9,639
Miscellaneous income and changes in investments		
Income from listed investments	1,635	1,366
Loss on disposal of investments	(28,855)	(37,847)
Other gains and losses	27,069	54,761
	(151)	18,280
Net profit	23,314	34,582

Delaney Investment Services Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1: ADMINISTRATIVE EXPENSES ANALYSIS
for the financial year ended 31 July 2025

	€	2025 €	€	2024 €
Office Expenses				
Commissions payable	561		607	
Telephone	946		432	
		1,507		1,039
Premises and Equipment Expenses				
Rent payable	-		(6,500)	
Insurance	1,656		1,653	
Light and heat	620		570	
Computer costs	149		-	
		2,425		(4,277)
General Expenses				
General expenses	822		584	
Subscriptions	660		984	
		1,482		1,568
Sales and Promotional Expenses				
Motor expenses	2,455		2,281	
		2,455		2,281
Professional and Financial Expenses				
Bank charges	2,004		1,040	
Profit/loss on exchange	(4,476)		2,864	
Company secretarial costs	23		20	
Audit fees	4,453		4,982	
		2,004		8,906
Depreciation				
Equipment depreciation	346		203	
		346		203
		10,219		9,720