

Registration Number : 440353

NIALL FLANAGAN PLANT SALES LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2025

NIALL FLANAGAN PLANT SALES LTD

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NIAL FLANAGAN PLANT SALES LTD
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2025

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have 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 directors must not approve the financial statements unless they are 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 directors are required to :

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 directors are 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 and enable them to ensure that the financial statements and directors' report comply with 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 comprising the Profit and Loss Account, the Balance Sheet, the Accounting Policies and the related notes:

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 Noel Hall, all the company's accounting records and provided all the information, books and 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.

Signed on behalf of the board

Niall Flanagan
Director/Secretary

10th January, 2026

Bernadette Flanagan
Director

10th January, 2026

**NIALL FLANAGAN PLANT SALES LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025**

Extract from Directors Report

The directors of the company interests in shares / debentures of the company during the financial year are as follows

Niall Flanagan	100 ordinary shares
Bernadette Flanagan	0 ordinary shares

**NIALL FLANAGAN PLANT SALES LTD
ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE, 2025**

CERTIFICATE OF THE DIRECTORS AND SECRETARY

We hereby certify:

that the attached balance sheet is a true copy of the balance sheet of Niall Flanagan Plant Sales Limited drawn up in accordance with s.353 Companies Act 2014 in respect of the year ended 30TH JUNE, 2025

Signed:

Niall Flanagan – Director/Secretary

Bernadette Flanagan – Director

Date: 10th January, 2026

Niall Flanagan Plant Sales Ltd
Balance Sheet
As at 30th June 2025

	30-Jun-25 €
Fixed Assets	€159,510.00
Accumulated Depreciation	€110,509.00
Net Fixed Assets	€49,001.00
Current Assets	
Stocks	€687,892.00
Debtors	€47,478.00
Bank	-€48,608.00
	€686,762.00
Current Liabilities	
Trade Creditors	€100,128.00
PAYE	€7,207.00
VAT	€56,466.00
Corporation Tax	€15,046.00
Directors Account	€5,652.00
Creditors over 1 Year	€203,865.00
Credit Card	€3,827.00
	€392,191.00
Net Current Assets	€294,571.00
Total Net Assets	€343,572.00
Represented By:	
Capital	€ 100.00
Retained Profit:	
Prior Years	€288,723.00
Current Year	€54,749.00
	€343,472.00
Total Equity	€343,572.00

We, as Directors of Niall Flanagan Plant Sales 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 the conditions specified in s.358 are :
- c) the shareholders of the company have not served a notice on the company under s.334 (1) in accordance with s.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 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.
- e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014

On behalf of the Board

Niall Flanagan
Director / Secretary

10th January, 2026

Bernadette Flanagan
Director

10th January, 2026

AUDIT EXEMPTION STATEMENT

We, as directors of NIALL FLANAGAN PLANT SALES LTD state that:

(a) the company is availing itself of the audit 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 s.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) of the Companies Act 2014

(d) we 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;

(e) we hereby certify that we have relied on the specific exemption contained in s.352 Companies Act 2014 on the grounds that the company is entitled to the benefits 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.

On behalf of the board

Niall Flanagan
Director / Secretary

Date 10th January, 2026

Bernadette Flanagan
Director

Date 10th January, 2026

NIALL FLANAGAN PLANT SALES LTD
NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE, 2025

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:-

a) Historical Cost Convention

The accounts are prepared under the Historical Cost Convention.

b) Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of fixed assets over their estimated useful lives.

c) Stocks

Stocks are stated at the lower of cost and net realisable value.

2. PROFIT/LOSS BEFORE TAXATION

Profit/(Loss) before taxation is stated after charging:

Depreciation	12,250
Directors Remuneration – Salary & Fees	14,499

3. SHARE CAPITAL

Authorised 100,000

Ordinary Shares of €1

Issued and fully paid

Ordinary Share Capital €100

4. APPROVAL OF THE FINANCIAL STATEMENTS

The Directors approved the financial statements on 10th January, 2026.