

C O N T E N T S

DUNGANNON PLANT SALES AND SERVICE LTD BALRATH, DELVIN, CO. WESTMEATH

UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30TH NOVEMBER 2024

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**DUNGANNON PLANT SALES AND SERVICE LTD
BALRATH, DELVIN, CO. WESTMEATH**

GENERAL INFORMATION

Directors Gerard Alan Fallon
Michaela McQuillan (resigned 11/09/2025)

Secretary Dennison Commercials Ltd (resigned 11/09/2025)
Maura Fallon (appointed 11/09/2025)

Registered number 754107

Registered Office Balrath
Delvin
Co Westmeath

Accountants Kinnear & Co uc.,
Chartered Accountants
Kinnear Court,
Dublin Road,
Mullingar,
Co. Westmeath.

**DUNGANNON PLANT SALES AND SERVICE LTD
BALRATH, DELVIN, CO. WESTMEATH**

**DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE PERIOD ENDED
30TH NOVEMBER 2024**

The directors are responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements which they are satisfied give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the profit or loss of the company for the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and with FRS102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland" applying section 1A of that Standard, issued by the Financial Reporting Council.

In preparing these 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 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 and financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

**DUNGANNON PLANT SALES AND SERVICE LTD
BALRATH, DELVIN, CO. WESTMEATH**

**ABRIDGED BALANCE SHEET
AS AT 30TH NOVEMBER 2024**

30th November 2024
€

Current assets

Cash at bank & in hand 100

Total assets less current liabilities 100

Capital and reserves

Called up share capital presented as equity 100

**DUNGANNON PLANT SALES AND SERVICE LTD
BALRATH, DELVIN, CO. WESTMEATH**

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30TH NOVEMBER 2024**

I, the director of Dungannon Plant Sales and Service Ltd, state that –

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 period and of its profit or loss for such a financial period 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; 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 on 5th March 2026.

Gerard Alan Fallon

Director

A handwritten signature in dark ink, appearing to read "Gerard Alan Fallon". The signature is written in a cursive style with some loops and flourishes.

**DUNGANNON PLANT SALES AND SERVICE LTD
BALRATH, DELVIN, CO. WESTMEATH**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30TH NOVEMBER 2024**

1. General information

The Company's functional and presentation currency is the Euro (€).

Dungannon Plant Sales and Service Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 754107). The Registered Office is Balrath, Delvin, Co. Westmeath. The company was incorporated on 15th December 2023 and has not yet commenced trading by the financial period end. The financial year covers the period from incorporation to 30th November 2024.

Statement of compliance

The financial statements comprising the Profit and Loss Account, Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (FRS 102) applying section 1A of that Standard.

2. 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:

2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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, applying section 1A of that Standard.

**DUNGANNON PLANT SALES AND SERVICE LTD
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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 30TH NOVEMBER 2024**

2. Accounting Policies (Cont'd)

2.2 Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Full provision for deferred tax assets and liabilities is made at current tax rates on differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in years different from those in which they are recognised in the financial statements, including differences arising on the revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2.3 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

4. Appropriation of Profit & Loss Account

	2024 €
Profit and loss account brought forward at the beginning of the financial year	Nil
Profit/(Loss) for the financial year	Nil
Profit and loss account carried forward at the end of the financial year	<u>Nil</u>

5. Approval of financial statements

The director approved these financial statements for issue on the 5th March 2026.