

Company registration number: 767978

Dairy Geysler Services Ltd

Abridged Financial Statements

for the financial period ended 30 April 2025

Dairy Geyser Services Ltd

Contents

	Page
Directors and other information	1
Director's responsibilities statement	2
Balance sheet	3
Notes to the financial statements	4

Dairy Geyser Services Ltd

Directors and other information

Director	Martin Deady
Secretary	Rose Lyster
Company number	767978
Registered office	Belvelly Cobh Cork P24YK83
Business address	Belvelly Cobh Cork P24TK83
Accountants	P.A. McCormack & Co. Flemington House 1 Brown Street Carlow R93W0D1
Bankers	Allied Irish Bank 66 South Mall Cork

Dairy Geyser Services Ltd

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial period. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Dairy Geyser Services Ltd

**Balance sheet
As at 30 April 2025**

	30/04/25
	€
Current assets	97,812
Creditors: amounts falling due within one year	(56,220)
Net current assets	<u>41,592</u>
Total assets less current liabilities	41,592
Accruals and deferred income	(6,754)
Net assets	<u><u>34,838</u></u>
Capital and reserves	<u><u>34,838</u></u>

I, as director of Dairy Geyser Services 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 section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 22 January 2026 and signed by:

Martin Deady
Director

Dairy Geyser Services Ltd

Notes to the abridged financial statements Financial period ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Belvelly, Cobh, Cork, P24YK83.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

4. Appropriations of profit and loss account

	30/04/25
	€
At the start of the financial period	-
Profit for the financial period	34,638
At the end of the financial period	34,638