

Registration Number 443901

D. Mc L (Plastering) Ltd.

Abridged accounts

for the year ended 31 August 2025

D. Mc L (Plastering) Ltd.

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D. Mc L (Plastering) Ltd.

Directors and other information

Directors	Derek Mc Loughlin Dolores Kenny
Secretary	Derek Mc Loughlin
Company number	443901
Registered office	Kyle, Kilmoganny, Co. Kilkenny.
Business address	Kyle, Kilmoganny, Co. Kilkenny.

D. Mc L (Plastering) Ltd.

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

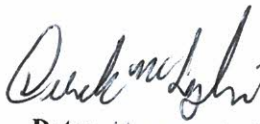
The directors are responsible for preparing the Directors' Report and the statutory financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

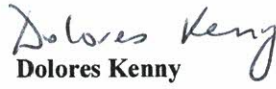
- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards
- Prepare the statutory 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 statutory 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.

Derek Mc Loughlin
Director


Date: 11-03-26

Dolores Kenny
Director


Date: 11/03/26

D. Mc L (Plastering) Ltd.

Abridged balance sheet

as at 31 August 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	4		104,496		78,619
Current assets					
Debtors & WIP		332,599		688,567	
Cash at bank and in hand		2,581,336		2,136,250	
		<u>2,913,935</u>		<u>2,824,817</u>	
Creditors: amounts falling due within one year	5	<u>(97,876)</u>		<u>(254,892)</u>	
Net current assets			<u>2,816,059</u>		<u>2,569,925</u>
Total assets less current liabilities			<u>2,920,555</u>		<u>2,648,544</u>
Creditors: amounts falling due after more than one year			<u>-</u>		<u>-</u>
Net assets			<u>2,920,555</u>		<u>2,648,544</u>
Capital and reserves					
Called up share capital	6		100		100
Profit and loss account			<u>2,920,455</u>		<u>2,648,444</u>
Equity shareholders' funds			<u>2,920,555</u>		<u>2,648,544</u>

The notes on pages 5 to 7 form an integral part of these financial statements.

D. Mc L (Plastering) Ltd.

We, as directors of D MCL (Plastering) 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 s.358 are satisfied, (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.

The abridged accounts were approved by the Board on and signed on its behalf by

Derek Mc Loughlin
Director



Dolores Kenny
Director



The notes on pages 5 to 7 form an integral part of these financial statements.

D. Mc L (Plastering) Ltd.

**Notes to the abridged financial statements
for the year ended 31 August 2025**

1. Statement of accounting policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). This is the first year in which the financial statements have been prepared under FRS 102.

Functional Currency

The functional currency of the financial statements is the euro.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.5. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.6. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

D. Mc L (Plastering) Ltd.

**Notes to the abridged financial statements
for the year ended 31 August 2025**

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2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/08/25	01/09/24
Derek Mc Loughlin	100	100

Derek Mc Loughlin and Dolores Kenny retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-

3. Transactions with directors

There were no related party transactions with the directors during the period.

4. Fixed assets	Tangible fixed assets	Total
	€	€
Cost		
At 1 September 2024	249,419	249,419
Additions	39,146	39,146
Disposal	(23,005)	(23,005)
At 31 August 2025	265,560	265,560
Depreciation and		
At 1 September 2024	170,800	170,800
Disposal	(20,129)	(20,129)
Charge for year	10,393	10,393
At 31 August 2025	161,064	161,064
Net book values		
At 31 August 2025	104,496	104,496
At 31 August 2024	78,619	78,619

D. Mc L (Plastering) Ltd.

**Notes to the abridged financial statements
for the year ended 31 August 2025**

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5. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Loans & other borrowings</i>		
Business card	5,159	8,439
 <i>Other creditors</i>		
Trade creditors	39,697	98,525
Directors' accounts	2,893	8,242
Accruals and deferred income	3,404	5,043
 <i>Taxation creditors</i>		
Corporation tax	37,360	95,927
VAT	-	26,889
RCT	-	-
PAYE/PRSI	9,363	11,827
	97,876	254,892
6. Share capital	2025 €	2024 €
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
 Issued Share Capital		
100 Ordinary shares of €1 each	100	100

7. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.