

**Registration no 542090**

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**JOHN DUGGAN CONSULTANCY LIMITED**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

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**Moss Gannon & Co  
Chartered Accountants  
8 Brookfield, Mullingar  
Co Westmeath N91 E0X7**

# **JOHN DUGGAN CONSULTANCY LIMITED**

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**JOHN DUGGAN CONSULTANCY LIMITED**

**Extract from the directors' report in accordance with S239 Companies Act 2014**

**DIRECTORS AND SECRETARY AND THEIR INTERESTS IN SHARES OF THE COMPANY**

The directors' beneficial interests in the shares of the company were as stated below:

	<b>Ordinary shares of €1 each</b>	
	<b>31 December 2025</b>	<b>31 December 2024</b>
John Duggan	50	50
Mignone Duggan	50	50
	<u>          </u>	<u>          </u>

The original report was approved by the board of directors on 6 March 2026 and signed on its behalf by John Duggan and Mignone Duggan.

## **JOHN DUGGAN CONSULTANCY LIMITED**

### **Statement of directors' responsibilities and declaration on unaudited financial statements**

#### **GENERAL RESPONSIBILITIES**

The directors are responsible for preparing the annual report and the 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 and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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**

- 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 Moss Gannon & Co, Chartered Accountants, all the company's accounting records and provided all the information, books or 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 31 December 2025.

ON BEHALF OF THE BOARD OF DIRECTORS

JOHN DUGGAN, DIRECTOR

MIGNONE DUGGAN, DIRECTOR

DATE: 6 MARCH 2026

**JOHN DUGGAN CONSULTANCY LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**

	2025	2024
	€	€
<b>CURRENT ASSETS</b>		
Debtors and prepayments	1,695	5,401
Cash at bank	44,120	12,675
	<u>45,815</u>	<u>18,076</u>
<b>CREDITORS: (Amounts falling due within one year)</b>	<u>45,763</u>	<u>18,026</u>
<b>NET CURRENT ASSETS</b>	<u>52</u>	<u>50</u>
<b>NET ASSETS</b>	<u><u>52</u></u>	<u><u>50</u></u>
<b>CAPITAL AND RESERVES</b>		
Share capital	100	100
Profit and loss account	(48)	(50)
<b>SHAREHOLDERS' FUNDS</b>	<u><u>52</u></u>	<u><u>50</u></u>

We, as directors of John Duggan Consultancy Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in S358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under S334(1) in accordance with S334(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 a company,
- (e) the company has relied on the specified exemption contained in S352 Companies Act 2014 and 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 S353 Companies Act 2014.

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

ON BEHALF OF THE BOARD OF DIRECTORS

JOHN DUGGAN, DIRECTOR

MIGNONE DUGGAN, DIRECTOR

DATE: 6 MARCH 2026

**JOHN DUGGAN CONSULTANCY LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**NOTE 1 STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with FRS105, The Financial Reporting Standard applicable to the Micro-Entities Regime.

**NOTE 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**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention.

**2.2 Turnover**

Turnover, which is stated net of VAT, represents the invoice value of goods and services supplied.