

Alan Dillon & Sons Plastering Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Alan Dillon & Sons Plastering Limited

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Alan Dillon & Sons Plastering Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr. Alan Dillon Mrs. Martina Dillon
Company Secretary	Mrs. Martina Dillon
Company Number	664099
Business Address	Aughavanagh Tinahely Co. Wicklow Ireland
Accountants	Ansell Ryan Young Mill Street Tullow Co. Carlow Ireland

Alan Dillon & Sons Plastering Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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 that 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", applying Section 1A of that Standard, 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 accounting 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, 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.

Signed on behalf of the board:

Mr. Alan Dillon
Director

Mr. Alan Dillon - 4/11/26

Mrs. Martina Dillon
Director

Martina Dillon

Date: 4/11/26

Alan Dillon & Sons Plastering Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €
Fixed Assets		
Tangible assets	7	<u>110,842</u>
Current Assets		
Stocks	8	31,650
Debtors	9	136,049
Cash and cash equivalents		<u>432,749</u>
		600,448
Creditors: amounts falling due within one year	10	<u>(67,986)</u>
Net Current Assets		<u>532,462</u>
Total Assets less Current Liabilities		643,304
Creditors: amounts falling due after more than one year	11	<u>(31,048)</u>
Net Assets		<u><u>612,256</u></u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		<u>612,156</u>
Equity attributable to owners of the company		<u><u>612,256</u></u>

Alan Dillon & Sons Plastering Limited

BALANCE SHEET

as at 30 April 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Alan Dillon & Sons Plastering Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 8 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 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),

(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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the audited financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 4/2025/26 and signed on its behalf by:

Mr. Alan Dillon
Director



Mrs. Martina Dillon
Director



Alan Dillon & Sons Plastering Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 30 April 2024	100	373,907	374,007
Profit for the financial year	-	238,249	238,249
At 30 April 2025	100	612,156	612,256

Alan Dillon & Sons Plastering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Alan Dillon & Sons Plastering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 664099. The registered office of the company is. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

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

Trade and other debtors

Trade and other debtors are recognised at fair value.

Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are recognised at fair value.

Alan Dillon & Sons Plastering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Adoption of FRS 102

This is the first set of financial statements prepared by Alan Dillon & Sons Plastering Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Operating profit	2025 €
Operating profit is stated after charging:	
Depreciation of tangible assets	20,362

5. Interest payable and similar expenses	2025 €
Interest	1,922

6. Employees

The average monthly number of employees, including directors was 4

Employee	2025 Number
	4

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 May 2024	71,489	3,842	42,014	117,345
Additions	38,668	2,350	-	41,018
At 30 April 2025	110,157	6,192	42,014	158,363
Depreciation				
At 1 May 2024	16,617	480	10,062	27,159
Charge for the financial year	13,906	774	5,682	20,362
At 30 April 2025	30,523	1,254	15,744	47,521
Net book value				
At 30 April 2025	79,634	4,938	26,270	110,842
At 30 April 2024	54,872	3,362	31,952	90,186

Alan Dillon & Sons Plastering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

8. Stocks	2025
	€
Finished goods and goods for resale	<u>31,650</u>
The replacement cost of stock did not differ significantly from the figures shown.	
9. Debtors	2025
	€
Trade debtors	62,893
Amounts recoverable on long term work-in-progress	60,000
Taxation	13,156
	<u>136,049</u>
10. Creditors	2025
Amounts falling due within one year	€
Amounts owed to credit institutions	8,686
Net obligations under finance leases and hire purchase contracts	11,107
Trade creditors	25,668
Taxation	9,044
Directors' current accounts (Note 14)	5,781
Accruals	7,700
	<u>67,986</u>
11. Creditors	2025
Amounts falling due after more than one year	€
Bank loan	7,376
Finance leases and hire purchase contracts	23,672
	<u>31,048</u>
Loans	
Repayable in one year or less, or on demand	8,686
Repayable between one and two years	7,376
	<u>16,062</u>
Net obligations under finance leases and hire purchase contracts	
Repayable within one year	11,107
Repayable between one and five years	23,672
	<u>34,779</u>

Alan Dillon & Sons Plastering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

12. Income Statement

	2025 €
At 1 May 2024	
Profit for the financial year	373,907 238,249
At 30 April 2025	<u>612,156</u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

14. Directors' remuneration and transactions

	2025 €
Remuneration	<u>57,022</u>

The following amounts are repayable to the directors:

	2025 €
Mr. Alan Dillon	<u>5,781</u>

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 March 2026.