

Company Number: 139998

Dagot Company Limited by Guarantee
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Dagot Company Limited by Guarantee

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Dagot Company Limited by Guarantee

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 July 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 giving a true and fair view of the state of affairs of the company and the surplus or deficit of the company for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Acts 1963 to 2013 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. 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

Walter Browne
Director

18 December 2025

Martin Browne
Director

18 December 2025

Dagot Company Limited by Guarantee

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors		4,087	4,087
Cash and cash equivalents		6	6
		<u>4,093</u>	<u>4,093</u>
Net Current Assets			
		<u>4,093</u>	<u>4,093</u>
Total Assets less Current Liabilities			
		<u>4,093</u>	<u>4,093</u>
Reserves			
Capital reserves and funds	4	10	10
Retained earnings		4,083	4,083
Equity attributable to owners of the company			
		<u>4,093</u>	<u>4,093</u>

We as Directors of Dagot Company Limited by Guarantee, state that:

(a) the company is availing itself of the exemption provided for by Part III of the Companies (Amendment)(No.2) Act 1999;

(b) the company satisfies the conditions specified in section 32 of the 1999 Act (as amended by section 53 Companies (Auditing and Accounting) Act 2003, section 9 Investment Funds, Companies and Miscellaneous Provisions Act 2006) and the Companies (Amendment)(No.2) Act 1999 (Section 32) Order 2012;

(c) no notice under section 33(1) of the 1999 Act has in accordance with section 33(2) of the 1999 Act been served on the company;

(d) we acknowledge the company's obligations under the Companies Acts 1963 to 2013, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs 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 those Acts relating to accounts so far as they are applicable to the company;

(e) we hereby certify that we have relied on the specific exemptions contained in sections 10 and 12 of the Companies (Amendment) Act 1986 on the grounds that the company is entitled to the benefits of those exemptions as a small company.

Approved by the board on 18 December 2025 and signed on its behalf by:

Walter Browne
Director

Martin Browne
Director

Dagot Company Limited by Guarantee
STATEMENT OF CHANGES IN EQUITY

as at 31 July 2025

	Retained earnings		Total
	€	€	€
At 1 August 2023	4,083	10	4,093
At 31 July 2024	4,083	10	4,093
At 31 July 2025	4,083	10	4,093

Dagot Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Dagot Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 139998. The registered office of the company is Lonsdale House, Avoca Avenue, Blackrock Co Dublin which is also the principal place of business of the company. The Company is dormant and did not trade during the year. 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 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Dagot Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

3. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

4. Income Statement

	Income and expenditure account		Total
	€	€	€
At 1 August 2024	4,083	10	4,093
At 31 July 2025	<u>4,083</u>	<u>10</u>	<u>4,093</u>

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 December 2025.