

Company Number: 767908

D&J Regan Limited

Abridged Unaudited Financial Statements

**for the financial period from 17 July 2024 (date of incorporation) to 31 December
2025**

D&J Regan Limited
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D&J Regan Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 17 July 2024 (date of incorporation) to 31 December 2025

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 financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. 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 period end date and of the profit or loss of the company for the financial period 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 FLD Chartered Accountants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and 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 financial period from 17 July 2024 (date of incorporation) to 31 December 2025."

Signed on behalf of the board

Mr Declan Regan
Director

Mr Joseph Regan
Director

20 February 2026

D&J Regan Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Tangible assets	8	169,293
		<hr/>
Current Assets		
Stocks	9	379,930
Debtors	10	18,546
Cash and cash equivalents		34,539
		<hr/>
		433,015
		<hr/>
Creditors: amounts falling due within one year	11	(535,892)
		<hr/>
Net Current Liabilities		(102,877)
		<hr/>
Total Assets less Current Liabilities		66,416
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity	12	100
Retained earnings		66,316
		<hr/>
Equity attributable to owners of the company		66,416
		<hr/> <hr/>

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 D&J Regan 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 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 period and of its profit or loss for such a financial period 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 abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 20 February 2026 and signed on its behalf by:

Mr Declan Regan
Director

Mr Joseph Regan
Director

D&J Regan Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	66,316	66,316
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2025	100	66,316	66,416

D&J Regan Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 17 July 2024 (date of incorporation) to 31 December 2025

1. General Information

D&J Regan Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767908. The registered office of the company is Walterstown House, Dunsany, Co. Meath, Ireland. The principal activity of the company is mixed farming. 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 period ended 31 December 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. 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 period, 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.

Cash flow exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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
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. Stock includes livestock, sheep and cattle.

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.

D&J Regan Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 17 July 2024 (date of incorporation) to 31 December 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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 profits 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.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 17 month 15 days period from 17 July 2024 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating profit

Dec 25
€

Operating profit is stated after charging:

Depreciation of tangible assets

36,430

6. Interest payable and similar expenses

Dec 25
€

Interest

2,289

7. Employees

The average monthly number of employees, including directors, during the financial period was 7.

D&J Regan Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 17 July 2024 (date of incorporation) to 31 December 2025

8. Tangible assets	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 17 July 2024	-	-	-
Additions	89,823	115,900	205,723
	<u>89,823</u>	<u>115,900</u>	<u>205,723</u>
At 31 December 2025	89,823	115,900	205,723
	<u>89,823</u>	<u>115,900</u>	<u>205,723</u>
Depreciation			
At 17 July 2024	-	-	-
Charge for the financial period	15,906	20,524	36,430
	<u>15,906</u>	<u>20,524</u>	<u>36,430</u>
At 31 December 2025	15,906	20,524	36,430
	<u>15,906</u>	<u>20,524</u>	<u>36,430</u>
Net book value			
At 31 December 2025	<u><u>73,917</u></u>	<u><u>95,376</u></u>	<u><u>169,293</u></u>
9. Stocks			Dec 25
			€
Closing Stock			<u><u>379,930</u></u>
The replacement cost of stock did not differ significantly from the figures shown.			
10. Debtors			Dec 25
			€
Trade debtors			1,000
Other debtors			100
Taxation			17,446
			<u>18,546</u>
11. Creditors			Dec 25
Amounts falling due within one year			€
Trade creditors			6,400
Taxation			3,305
Directors' current accounts (Note 16)			510,281
Accruals			15,906
			<u>535,892</u>
12. Share capital			Dec 25
			€
Description	Number of shares	Value of units	
Authorised			
'A' Ordinary Shares	100,000	€1.00 each	<u><u>100,000</u></u>
Allotted, called up and fully paid			
'A' Ordinary Shares	100	€1.00 each	<u><u>100</u></u>

D&J Regan Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 17 July 2024 (date of incorporation) to 31 December 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/12/25
Mr Joseph Regan	'A' Ordinary Shares	50
Mr Declan Regan	'A' Ordinary Shares	50
		<u>100</u>
13. Profit and loss account		Dec 25 €
At 17 July 2024		-
Profit for the financial period		<u>66,316</u>
At 31 December 2025		<u>66,316</u>
14. Capital commitments		
The company had no material capital commitments at the financial period-ended 31 December 2025.		
15. Contingent liabilities		
The company had no material contingent liabilities at the financial period-ended 31 December 2025.		
16. Directors' remuneration and transactions		Dec 25 €
Remuneration		<u>64,646</u>
The following amounts are repayable to the directors:		Dec 25 €
Mr Declan Regan and Mr Joseph Regan		<u>510,281</u>
17. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial period-end.		
18. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.		

