

**Company Registration Number 442211**

**E & M Dillon Frozen Foods Limited**

**Abridged Financial Statements**

**For the year ended 30<sup>th</sup> June 2025**

# **E & M Dillon Frozen Foods Limited**

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# **E & M Dillon Frozen Foods Limited**

## **Directors and other Information**

Directors	Emmet Dillon Mary Dillon
Company Number	442211
Registered Office	14 Greenlawns, Skerries, Co. Dublin
Business Address	14 Greenlawns, Skerries, Co. Dublin
Bankers	Bank of Ireland plc, Skerries Co. Dublin

# **E & M Dillon Frozen Foods Limited**

## **Statement of Directors' responsibilities and declaration on unaudited Financial Statements**

### *General responsibilities*

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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 comply with the Companies Act 2014 and all regulations to be construed as one with this Act. They are also responsible for ensuring the company otherwise complies with the provisions of this Act relating to financial statements insofar as they are applicable to the company. They have general responsibility 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 set out on pages 3 to 5:

(a) The directors approve these financial statements and confirm that they are responsible for them, including selecting suitable accounting policies and 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.

(b) 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 30<sup>th</sup> June 2025.

On behalf of the board

**Emmet Dillon**  
**Director**

**Mary Dillon**  
**Director**

## E & M Dillon Frozen Foods Limited

### Balance Sheet As at 30<sup>th</sup> June 2025

		2025	2024
	Note	€	€
<b>Fixed Assets</b>			
Tangible assets	2	<u>32,599</u>	<u>49,318</u>
<b>Current assets</b>			
Stock on hand		45,000	65,000
Cash at bank		28,956	17,031
Debtors and prepayments	3	<u>219,141</u>	<u>294,296</u>
		293,097	376,327
<b>Creditors: amounts falling Due within one year</b>	4	<u>(210,260)</u>	<u>(305,406)</u>
<b>Net current assets</b>		<u>82,837</u>	<u>70,921</u>
<b>Total assets less current Liabilities</b>		<u>115,436</u>	<u>120,239</u>
<b>Creditors: amounts falling due after more than one year</b>	5	<u>(68,499)</u>	<u>(87,764)</u>
<b>Net assets</b>		<u>46,937</u>	<u>32,475</u>
<b>Capital and reserves</b>			
Called up share capital	6	100	100
Profit and loss account		<u>46,837</u>	<u>32,375</u>
<b>Shareholder's funds</b>		<u>46,937</u>	<u>32,475</u>

**E & M Dillon Frozen Foods Limited**  
**Balance Sheet (continued)**  
**As at 30<sup>th</sup> June 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 the directors of E & M Dillon Frozen Foods 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 satisfies the conditions specified in Sections 358 of the 2014 Act;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) we acknowledge the company's obligations under the Companies Act 2014 , 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 year and to otherwise comply with the provisions of this Acts relating to accounts so far as they are applicable to the company;
- (e) the company has relied on the specified exemption contained in s. 352 On behalf of the board 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 s.353 Companies Act 2014.

Signature:

**Emmet Dillon (Director)**  
**March 25<sup>th</sup> 2026**

Signature:

**Mary Dillon (Director)**

# **E & M Dillon Frozen Foods Limited**

## **Notes to the financial statements For the year ended 30<sup>th</sup> June 2025**

### **1. Principle 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 year ended 30<sup>th</sup> June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### **Basis of Preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention for certain properties and financial instruments that are measured at re-valued 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.

#### **Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### **Stock**

Stock is valued at the lower of cost and net realisable value  
Cost includes all expenditure which has been incurred in the normal course of business in bringing the products to their present location and condition.

#### **Tangible Fixed Assets and depreciation**

Provision is made for depreciation on all tangible assets, at rates calculated to write off the costs or valuation, less estimated residual value of each asset over its expected useful life as follows:

Fixtures & Fittings	20%	Straight Line
Motor Vehicles	20%	Straight Line

**E & M Dillon Frozen Foods Limited**  
**Notes to the financial statements (continued)**  
**For the year ended 30<sup>th</sup> June 2025**

<b>2. Fixed assets</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
		€	€
<b>Cost</b>			
At 1 July 2024	13,700	102,045	115,745
Additions	-	-	-
Disposals	-	(-)	(-)
At 30 June 2025	<u>13,700</u>	<u>102,045</u>	<u>115,745</u>
<b>Depreciation</b>			
At 1 July 2024	8,905	57,522	66,427
Disposals	-	-	-
Charge for year	<u>2,740</u>	<u>13,979</u>	<u>16,719</u>
At 30 June 2025	<u>11,645</u>	<u>71,501</u>	<u>83,146</u>
<b>Net Book Value</b>			
At 30 June 2025	<u>2,055</u>	<u>30,544</u>	<u>32,599</u>
At 30 June 2024	<u>4,795</u>	<u>44,523</u>	<u>49,318</u>

# E & M Dillon Frozen Foods Limited

## Notes to the financial statements (continued) For the year ended 30<sup>th</sup> June 2025

	2025	2024
<b>3. Debtors</b>	<b>€</b>	<b>€</b>
Trade & other debtors	<u>219,141</u>	<u>294,296</u>
<b>4. Creditors: amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Bank overdraft	-	-
Director's loan	-	-
Trade and Other Creditors	172,246	261,623
Taxation due	5,166	10,935
Obligations under finance leases and loans	<u>32,848</u>	<u>32,848</u>
	<u>210,260</u>	<u>305,406</u>
<b>5. Creditors: amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Obligations under finance leases and loans	<u>68,499</u>	<u>87,764</u>
<b>6. Share Capital</b>		
	<b>2025</b>	<b>2024</b>
<b>Authorised equity</b>	<b>€</b>	<b>€</b>
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>

**Allotted, called up and fully paid**

100 Ordinary shares of €1 each 100 100

The directors of the company interests in shares/debentures of the company during the financial year are as follows:

Emmet Dillon – 100 ordinary shares

**6. Approval of the financial statements**

The financial statements were approved by the board on the 25<sup>th</sup> March 2026 and signed on its behalf by

**Emmet Dillon(Director)**

**Mary Dillon (Director)**