

Company Number: 738816

**JD Dillon & Company Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**JD Dillon & Company Limited**  
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**JD Dillon & Company Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	James Dillon Alison Dillon
<b>Company Secretary</b>	Alison Dillon
<b>Company Number</b>	738816
<b>Registered Office and Business Address</b>	6 Castleknock Road Castleknock Road Castleknock Dublin 15 D15H92A Ireland
<b>Accountants</b>	McGuinness O'Neill Chartered Certified Accountants Slavary Buncrana Co Donegal F93 KW10 Ireland

**JD Dillon & Company Limited**  
**BALANCE SHEET**  
as at 31 December 2025


	2025	2024
	€	€
Current assets	15,208	15,728
Creditors: amounts falling due within one year	(3,992)	(4,583)
<b>Net Current Assets</b>	<u>11,216</u>	<u>11,145</u>
<b>Total Assets less Current Liabilities</b>	<u>11,216</u>	<u>11,145</u>
<b>Net Assets</b>	<u>11,216</u>	<u>11,145</u>
<b>Capital and Reserves</b>	<u>11,216</u>	<u>11,145</u>


The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of JD Dillon & Company 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 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 25 / 02 / 2026 and signed on its behalf by:

  
\_\_\_\_\_  
**James Dillon**  
Director

  
\_\_\_\_\_  
**Alison Dillon**  
Director

# JD Dillon & Company Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

JD Dillon & Company Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 738816. The registered office of the company is 6 Castleknock Road, Castleknock Road, Castleknock, Dublin 15, D15H92A, Ireland which is also the principal place of business of the company. 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 financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight line basis over the terms of the agreement.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### 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.

#### Cash at bank and in hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### 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.

#### 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. No employees availed of the scheme during the period.

## JD Dillon & Company Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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.

Current taxation assets and liabilities are not discounted.  
Deferred tax is not recognised.

### Foreign currencies

#### (i) Functional currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

#### (ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

At each period end foreign currency monetary items are translated using the closing rate or the contract rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other expenses'.

### Ordinary share capital

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

### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	11,045	11,589
Profit for the financial year	71	5,456
Dividends paid	-	(6,000)
<b>Profit carried forward</b>	<b>11,116</b>	<b>11,045</b>

### 4. Post-Balance Sheet Events

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