

Registration Number 130759

Stock Taking Services (Dublin) Limited

Abridged Unaudited Accounts

for the year ended 30th June 2025

Stock Taking Services (Dublin) Limited

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Stock Taking Services (Dublin) Limited

Directors and other Information

Directors	Elizabeth Devlin John Donegan
Secretary	John Donegan
Company Number	130759
Registered Office	50 Huntstown Lawn Mulhuddart Dublin 15.
Accountants	Luke O'Malley & Co. Ltd 9 The Plaza Main Street Blanchardstown Dublin 15.
Business Address	50 Huntstown Lawn Mulhuddart Dublin 15.
Bankers	Bank of Ireland Main Street Blanchardstown Dublin 15.

Stock Taking Services (Dublin) Limited
Statement of Directors' Responsibilities
and declaration on unaudited financial statements
for the year ended 30 June 2025

Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with applicable Irish accounting standards, including Financial Reporting Standard 102 - "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS102) issued by the Financial Reporting Council.

Under company law the directors must not approve 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 end of the financial year, 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 and then apply them consistently;
- make judgements and 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and 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 as set out on pages 4 to 13 :

- 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 Luke O'Malley & Co. Ltd, Chartered Accountants, all the company's accounting records and provided all the information 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 year ended 30 June 2025.

On behalf of the Board

Elizabeth Devlin

Director

26 March 2026

John Donegan

Director

Accountants' Report to the Board of Directors on the Unaudited Abridged Financial Statements of Stock Taking Services (Dublin) Limited

In accordance with the engagement letter dated 9 December 2016, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise of the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 30 June 2025 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Luke O'Malley & Co. Ltd
Chartered Accountants

9 The Plaza
Main Street
Blanchardstown
Dublin 15.

26 March 2026

Stock Taking Services (Dublin) Limited

Abridged Balance Sheet as at 30 June 2025

		2025		2024	
	Notes	EUR€	EUR€	EUR€	EUR€
Fixed Assets					
Intangible assets	6		11,600		17,400
Tangible assets	7		-		400
			11,600		17,800
Current Assets					
Debtors	8	55,062		94,437	
Cash at bank and in hand		13,285		-	
		68,347		94,437	
Creditors: amounts falling due within one year					
	9	(83,973)		(108,818)	
Net Current Liabilities			(15,626)		(14,381)
Total Assets Less Current Liabilities			(4,026)		3,419
Capital and Reserves					
Called up share capital			127		127
Profit and loss account	10		(4,153)		3,292
Equity Shareholders' Funds			(4,026)		3,419

These financial statements have been prepared in accordance with the Small Companies Regime.

We, as directors of Stock Taking Services (Dublin) 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 Companies Act 2014, to keep adequate accounting records and to 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 year and to otherwise comply with the provisions of 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; 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.

The financial statements were approved by the Board on 26 March 2026 and signed on its behalf by

Elizabeth Devlin
Director

John Donegan
Director

Stock Taking Services (Dublin) Limited

Notes to the Financial Statements for the year ended 30 June 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Stock Taking Services (Dublin) Limited for the financial year ended 30 June 2025.

Stock Taking Services (Dublin) Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 130759). The registered office is 50 Huntstown Lawn, Mulhuddart, Dublin 15. which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102), applying section 1A of that standard.

Currency

The financial statements of the company are presented in euro (€), the currency of the primary economic environment in which the company operates (its functional currency).

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.

2.1. Basis of Preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.2. Going Concern

After reviewing the company's forecasts, plans and financial projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Stock Taking Services (Dublin) Limited

Notes to the Financial Statements for the year ended 30 June 2025

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2.3. Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgments and estimates in arriving at the figures in the financial statements. The areas requiring a higher degree of judgment or complexity, and areas where assumptions or estimates are most significant to the financial statements are disclosed below:

Bad debts

Provision is made for expected bad debts included in trade debtors. The provision is based on the up to date knowledge of the customers concerned and recent payment history of the customer.

2.4. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value of each asset systemically over its expected useful life, as follows:

Motor vehicles - 20% Straight Line

2.5. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

2.6. Impairment of assets

At each reporting date, fixed assets are reviewed to determine whether there is any indication that those assets have suffered impairment in the recoverable amount. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit and loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

2.7. Debtors

Short term debtors are measured at transaction price, less any impairment.

Stock Taking Services (Dublin) Limited

Notes to the Financial Statements for the year ended 30 June 2025

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2.8. Creditors

Short term creditors are measured at the transaction price.

2.9. Revenue

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

Where the consideration is 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.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue 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.

Stock Taking Services (Dublin) Limited

Notes to the Financial Statements for the year ended 30 June 2025

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2.10. Taxation

Current Tax

Current tax is recognised for the amount of corporation tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted by the reporting date.

Where a surcharge rate of tax applies to certain undistributed profits, the tax (deferred and current) charge is calculated at the tax rate applicable to undistributed profits until the company recognises a liability to pay a dividend.

Deferred Tax

Deferred tax is recognised in respect of all timing differences, except that unrelieved tax losses and other deferred tax assets are recognised only to the extent that the directors consider that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Timing differences are differences between taxable profits and total comprehensive income that arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2.11. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The company operates a defined contribution pension scheme in respect of one of the directors. The assets of the scheme are held separately from the company in independently administered funds.

2.12. Foreign currency

The functional and presentational currency is the Euro (€) as this is the currency of the economic environment in which the company predominantly operates.

Transactions in other denominated foreign currencies are recorded at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities in other currencies are translated at the exchange rates ruling at the balance sheet date. Foreign exchange gains and losses are included in profit or loss.

Stock Taking Services (Dublin) Limited

Notes to the Financial Statements for the year ended 30 June 2025

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2.13. Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits

Short term benefits, including holiday pay and similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

2.14. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

2.15. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Operating loss

	2025	2024
	EUR€	EUR€
Operating loss is stated after charging:		
Depreciation of intangible assets	5,800	5,800
Depreciation of tangible assets	400	400
	<u>400</u>	<u>400</u>

4. Employees

The average monthly number of persons employed by the company (including directors) during the financial year was 11 (2024 - 10).

Stock Taking Services (Dublin) Limited

Notes to the Financial Statements for the year ended 30 June 2025

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5. Directors' remuneration and transactions

Directors' remuneration	2025	2024
	EUR€	EUR€
Remuneration	60,480	67,907
Pension contributions	-	995
Directors termination payment	-	36,935
	<u>60,480</u>	<u>105,837</u>

Directors' transactions

	2025	2024
	EUR€	EUR€
Directors loan - Elizabeth Devlin		
Opening balance (owed to director)	6,273	6,307
Repaid by/(Advanced to) director	110	(34)
Closing balance (owed to director)	<u>6,383</u>	<u>6,273</u>

	2025	2024
	EUR€	EUR€
Directors loan - John Donegan		
Opening balance (owed to director)	10,195	14,398
Repaid by/(Advanced to) director	(1,435)	(4,203)
Closing balance (owed to director)	<u>8,760</u>	<u>10,195</u>

Stock Taking Services (Dublin) Limited

Notes to the Financial Statements for the year ended 30 June 2025

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6. Intangible fixed assets

	Goodwill	Total
	EUR€	EUR€
Cost		
At 1 July 2024 and At 30 June 2025	58,000	58,000
Provision for diminution in value		
At 1 July 2024	40,600	40,600
Charge for year	5,800	5,800
At 30 June 2025	46,400	46,400
Net book values		
At 30 June 2025	11,600	11,600
At 30 June 2024	17,400	17,400

7. Tangible assets

	Plant and equipment	Motor vehicles	Total
	EUR€	EUR€	EUR€
Cost			
At 1 July 2024 and At 30 June 2025	48,149	20,000	68,149
Depreciation			
At 1 July 2024	48,149	19,600	67,749
Charge for the year	-	400	400
At 30 June 2025	48,149	20,000	68,149
Net book values			
At 30 June 2025	-	-	-
At 30 June 2024	-	400	400

Stock Taking Services (Dublin) Limited

**Notes to the Financial Statements
for the year ended 30 June 2025**

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8. Debtors

	2025	2024
	EUR€	EUR€
Trade debtors	53,566	90,187
Other debtors	-	2,769
Prepayments	1,496	1,481
	<u>55,062</u>	<u>94,437</u>
	<u>55,062</u>	<u>94,437</u>

9. Creditors: amounts falling due within one year

	2025	2024
	EUR€	EUR€
Bank overdraft	-	4,656
Trade creditors	25,964	25,438
Other taxes and social welfare costs	10,877	22,267
Directors' accounts (see note 5)	15,143	16,468
Other creditors	25,748	33,748
Accruals	6,241	6,241
	<u>83,973</u>	<u>108,818</u>
	<u>83,973</u>	<u>108,818</u>

10. Appropriation of Profit and Loss Account

	2025	2024
	EUR€	EUR€
At 1 July 2024	3,292	31,721
Loss for the year	(7,445)	(28,429)
	<u>(4,153)</u>	<u>3,292</u>
At 30 June 2025	<u>(4,153)</u>	<u>3,292</u>

Stock Taking Services (Dublin) Limited

**Notes to the Financial Statements
for the year ended 30 June 2025**

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11. Related party transactions and controlling party

Ultimate controlling party

John Donegan is considered by the directors to be the company's ultimate controlling party as he holds 100% of the ordinary share capital of the company.

Key management personnel compensation

The directors' remuneration disclosed in note 5 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors' remuneration and transactions, note 5.

12. Post Balance Sheet events

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

13. Approval of financial statements

The board of directors approved these unaudited financial statements for issue on 26 March 2026.