

Company registration number: 443175

Dunegan Properties Limited (Audit Exempt Company*)

Unaudited abridged financial statements

for the financial year ended 12 July 2025

* Dunegan Properties Limited is a micro company as defined by the companies act 2014 and is availing itself of the audit exemption provided for by chapter 15 of part 6 of the companies act 2014. It also qualifies for the micro company regime as per section 280E of the companies act 2014.

Dungegan Properties Limited

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Dungegan Properties Limited

Directors and other information

Directors	Mr. Desmond Cronin Mrs. Teresa Cronin
Secretary	Mr. Desmond Cronin
Company number	443175
Registered office	Dungegan Properties Limited Kinnard East Balliskelligs Co.Kerry
Business address	Kinnard East Ballinskelligs Co.Kerry
Accountants	Ifac Island Point, Tralee Road Industrial Estate, Castleisland Co. Kerry

Dungegan Properties Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of Dungegan Properties Limited**

We have compiled the financial statements which comprise the balance sheet and related notes of Dungegan Properties Limited for the financial year ended 12/07/25.

Respective responsibilities of directors and accountants

The company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Dungegan Properties Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac
Chartered Accountants Ireland

Island Point,
Tralee Road Industrial Estate,
Castleisland
Co. Kerry

6 February 2026

Dungegan Properties Limited

**Balance sheet
As at 12/07/25**

	2025	2024
	€	€
Current assets	11	11
Net current assets	<u>11</u>	<u>11</u>
Total assets less current liabilities	11	11
Net assets	<u><u>11</u></u>	<u><u>11</u></u>
Capital and reserves	<u><u>11</u></u>	<u><u>11</u></u>

We, as directors of Dungegan Properties 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 06/02/26 and signed on behalf of the board by:

Mr. Desmond Cronin
Director

Mrs. Teresa Cronin
Director

Dungegan Properties Limited

Notes to the abridged financial statements Financial year ended 12/07/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Dungegan Properties Limited, Kinnard East, Balliskelligs, Co.Kerry.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired, the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's / liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.