

**PLASSEY WAY LAND DEVELOPMENTS LTD**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**PLASSEY WAY LAND DEVELOPMENTS LTD**

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**PLASSEY WAY LAND DEVELOPMENTS LTD**

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**ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF PLASSEY WAY LAND DEVELOPMENTS LTD**

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In accordance with the instructions given to us we have compiled without carrying out an audit the financial statements set out on pages 4 to 10 of Plassey Way Land Developments Ltd for the year ended 31st August 2025 and from the accounting records and from information and explanations supplied to us. Those statements comprise of the Profit and Loss, the Balance Sheet and related notes.

The report is made to the company's Board of Directors as a body, in accordance with the terms of our engagement. Our work has being undertaken so that we might compile the financial statements that we have being 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 the 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, the Company's Board of Directors as a body, for our work or for this report.

**Respective Responsibilities Of Directors & Accountants**

As described on page 4 the company's directors are responsible for maintaining adequate accounting records and for preparing the financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st August 2025 and its profit for the year then ended and have being properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the audit exemption form statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Plassey Way Land Developments Ltd 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 guidance contained in M14 Compiling and Reporting on Financial Statements not Subject to Audit from the accounting records, 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.

**WAYNE FITZGERALD,**  
**For and on behalf of:**  
**FITZGERALD & ASSOCIATES**  
**WELLINGTON PLACE,**  
**WELLINGTON STREET,**  
**CLONMEL,**  
**CO.TIPPERARY.**

**DATE: 8TH APRIL 2026.**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

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**General Responsibilities**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

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 Generally Accepted Accounting Practice in Ireland giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 year end date and of its profit or loss 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 apply them consistently;

Make judgements and accounting estimates that are reasonable and prudent;

State whether the financial statements have being 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 a going concern basis unless it is inappropriate to presume that the company will continue as a going concern.

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 reports 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 as set out on pages 4 to 10:

- 1 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.
- 2 The directors confirm that they have made available to Fitzgerald & Associates, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 3 The directors confirm that to the best of their knowledge and belief, accounting records reflect all the transactions of the company for the year ended 31st August 2024.

On behalf of the board:

  
JOHN HICKIE  
DIRECTOR

DATED:- 8TH APRIL 2026

  
GARY LAWLOR  
SECRETARY

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**PLASSEY WAY LAND DEVELOPMENTS LTD**

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**BALANCE SHEET AS AT 31ST AUGUST**

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		2025	
	NOTES	€	€
<b>FIXED ASSETS</b>			
Tangible Assets	8		-
<b>CURRENT ASSETS</b>			
Debtors & Prepayments	11	-	
<b>CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)</b>	12	-	
<b>NET CURRENT ASSETS</b>			-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			-
<b>CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)</b>	13		-
<b>NET LIABILITIES</b>			-
<b>CAPITAL AND RESERVES</b>			
Called Up Share Capital	6		-
Profit & Loss Account			-
<b>TOTAL SHAREHOLDERS FUNDS:- ALL EQUITY</b>			-

We as directors of Plassey Way Land Developments Ltd 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 complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section being served on the company,

(d) we acknowledge the obligations under the Companies Act 2014 to keep adequate accounting records, 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 and loss for such a year and otherwise comply with the provisions of the Companies Act 2014, 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 the exemption as a small company and the abridged financial statements have being properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements were approved by the board on the 8 April 2026 and signed on its behalf by:

  
**JOHN HICKIE**  
**DIRECTOR**

  
**GARY LAWLOR**  
**SECRETARY**

The notes on pages 6 to 11 form part of these financial statements.

**STATEMENT OF ACCOUNTING POLICIES**

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The significant accounting policies adopted by the company are as follows:

**(A) ACCOUNTING CONVENTION**

The financial statements have been prepared under the historical cost convention and comply with the Financial Reporting Standards Board. The currency used is the Euro, denoted by the symbol €.

**(B) TURNOVER**

Turnover represents the value of net sales for the year exclusive of Value Added Tax

**(C) TAXATION**

The charge for taxation is based on the results for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

**(D) PENSION COSTS**

Pension benefits for certain employees are met by payments to defined contribution pension funds. Payments are made to pension funds which are financially separate from the company. Payments are charged against profits of the period in which they become payable.

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**PLASSEY WAY LAND DEVELOPMENTS LTD**

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**NOTES TO THE FINANCIAL STATEMENTS**

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**1. TURNOVER**

Turnover represents revenues generated from Construction Activities, project management and related consultancy work, exclusive of value added tax. All turnover arose in the Republic of Ireland.

**2. EMPLOYEES AND REMUNERATION**

The average number of persons employed by the company, including directors, during the year was 1.

The staff costs are comprised of:	<b>2025</b>
	€
Director's remuneration	-
Pension Costs	-
	<u>          </u>
	<u>          </u>

**3. INTEREST RECEIVABLE AND SIMILAR INCOME**

	<b>2025</b>
	€
Bank Interest Receivable	-
	<u>          </u>
	<u>          </u>

**4. PROFIT BEFORE TAXATION**

	<b>2025</b>
	€
The profit before taxation is stated after charging:	<u>          </u>
	<u>          </u>

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**PLASSEY WAY LAND DEVELOPMENTS LTD**

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**NOTES TO THE FINANCIAL STATEMENTS**

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**5. TAXATION**

	<b>2025</b>
	<b>€</b>
Opening balance	-
Corporation tax provision	-
Corporation tax paid	-
Closing balance	<u>-</u>

**6. SHARE CAPITAL**

	<b>2025</b>
	<b>€</b>
<b>AUTHORISED</b>	
1,000,000 Ordinary shares of €1 each	<u>1,000,000</u>
 <b>ALLOTTED, ISSUED AND FULLY PAID</b>	
100 Ordinary Shares of €1 each	<u>-</u>

**7. FINANCIAL ASSETS**

	<b>2025</b>
	<b>€</b>
Shares in subsidiary undertaking (unlisted) at cost	-
Shares in subsidiary undertaking (unlisted) at cost	<u>-</u>

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PLASSEY WAY LAND DEVELOPMENTS LTD

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NOTES TO THE FINANCIAL STATEMENTS

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**8. FIXED ASSETS**

	<b>EQUIPMENT</b>	<b>FIXTURES &amp; FITTINGS</b>	<b>TOTAL</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>COST</b>			
At 1st September 2024	-	-	-
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2025	-	-	-
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1st September 2024	-	-	-
Revaluation	-	-	-
On disposals	-	-	-
Charge for the year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2025	-	-	-
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 1st September 2024	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2025	-	-	-
	<hr/>	<hr/>	<hr/>

**9. DEBTORS**

V.A.T.

**2025**

**€**

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**PLASSEY WAY LAND DEVELOPMENTS LTD**

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**NOTES TO THE FINANCIAL STATEMENTS**

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<b>10. CREDITORS (Amounts falling due within one year)</b>	<b>2025</b>
	<b>€</b>
	—
	-
	=
<b>11. REVENUE RESERVES</b>	<b>2025</b>
	<b>€</b>
	-
Revenue Reserves At 1st September 2024	-
Retained Loss For The Year	—
	-
Revenue Reserves at 31st August 2025	=
<b>12. SHAREHOLDERS' FUNDS</b>	<b>2025</b>
	<b>€</b>
	-
Opening shareholders' funds	-
Loss for the financial year	—
	-
Closing shareholders' funds	=
<b>13. CREDITORS: FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2025</b>
	<b>€</b>
	-
Director's current account	=

**15. GOING CONCERN**

The company has adequate resources available to finance its trading and other obligations during the course of the next twelve months.

**16. CASH FLOW STATEMENT**

The company and group meet the size criteria for a small company and group as set out by the Companies Acts and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

**17. APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved by the directors on the 8th April 2026.