

Company Number: 551460

**Duisigh Athru Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

# Duisigh Athru Limited

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**Duisigh Athru Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Geraldine O'Connor Padraigh Jarvis
<b>Company Secretary</b>	Geraldine O'Connor
<b>Company Number</b>	551460
<b>Registered Office</b>	Bellevue House 230 Lower Pouladuff Road Cork Ireland
<b>Accountants</b>	Christy Naughton & Co Ltd Tallaght Business Centre Tallaght Business Park Dublin 24 D24K59A

# Duisigh Athru Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 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 for the company financial statements and then apply them consistently;
- make judgements and accounting 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; and
- 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 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' Report 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 which comprise the Statement of Financial Position and the related notes:

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 Christy Naughton & Co Ltd, all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 October 2025."

### Signed on behalf of the board

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**Geraldine O'Connor**  
Director

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**Padraigh Jarvis**  
Director

Date: \_\_\_\_\_

**Duisigh Athru Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Duisigh Athru Limited for the financial year ended 31 October 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 October 2025 as set out on pages 6 to 9 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Duisigh Athru Limited, 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 its 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 and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 October 2025 your duty to ensure that Duisigh Athru Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Duisigh Athru Limited. You consider that Duisigh Athru Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Duisigh Athru Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

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**CHRISTY NAUGHTON & CO LTD**

Tallaght Business Centre  
Tallaght Business Park  
Dublin 24  
D24K59A

**Date:** \_\_\_\_\_

**Duisigh Athru Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 October 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	5	727	1,280
<b>Current Assets</b>			
Receivables	6	357	-
Cash and cash equivalents		200,844	154,964
		201,201	154,964
<b>Payables: amounts falling due within one year</b>	7	<b>(83,134)</b>	<b>(82,712)</b>
<b>Net Current Assets</b>		<b>118,067</b>	<b>72,252</b>
<b>Total Assets less Current Liabilities</b>		<b>118,794</b>	<b>73,532</b>
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings		118,694	73,432
<b>Equity attributable to owners of the company</b>		<b>118,794</b>	<b>73,532</b>

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 Directors of Duisigh Athru 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. 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 small companies' regime.

Approved by the board on \_\_\_\_\_ and signed on its behalf by:

\_\_\_\_\_  
**Geraldine O'Connor**  
**Director**

\_\_\_\_\_  
**Padraigh Jarvis**  
**Director**

# Duisigh Athru Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 1. General Information

Duisigh Athru Limited is a company limited by shares incorporated in Ireland

### 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 October 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 except for certain properties and financial instruments that are measured at revalued 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

Turnover comprises the invoice value of services supplied by the company, exclusive of value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other receivables

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.

#### Trade and other payables

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.

#### Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

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

**Duisigh Athru Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 October 2025

**Ordinary share capital**

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>553</b>	759
	<u>          </u>	<u>          </u>

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	<b>2025</b>	2024
	<b>Number</b>	Number
Directors	<b>1</b>	1
	<u>          </u>	<u>          </u>

**5. Property, plant and equipment**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 November 2024	4,424	4,424
	<u>          </u>	<u>          </u>
At 31 October 2025	4,424	4,424
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 November 2024	3,144	3,144
Charge for the financial year	553	553
	<u>          </u>	<u>          </u>
At 31 October 2025	3,697	3,697
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
At 31 October 2025	<b>727</b>	<b>727</b>
	<u>          </u>	<u>          </u>
At 31 October 2024	1,280	1,280
	<u>          </u>	<u>          </u>

<b>6. Receivables</b>	<b>2025</b>	2024
	€	€
Other debtors	<b>357</b>	-
	<u>          </u>	<u>          </u>

<b>7. Payables</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Taxation	<b>23,002</b>	22,364
Directors' current accounts (Note 10)	<b>58,382</b>	57,028
Accruals	<b>1,750</b>	3,320
	<u>          </u>	<u>          </u>
	<b>83,134</b>	82,712
	<u>          </u>	<u>          </u>

**Duisigh Athru Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 October 2025

**8. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 November 2024	<b>73,432</b>	34,629
Profit for the financial year	<b>45,262</b>	38,803
At 31 October 2025	<b>118,694</b>	73,432

**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 October 2025.

**10. Directors' remuneration and transactions**

	<b>2025</b>	2024
	€	€
Remuneration	<b>88,055</b>	82,077

**11. Events After the End of the Reporting Period**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on \_\_\_\_\_.