

*Reg no: 343660*

**DARGAN HEALTHFOODS LTD**  
**T/A NATURE'S HAND CASTLETROY**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**Index to The Abridged Financial Statements  
For the Year End 30 June 2025**

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***Dragan Healthfoods Ltd***  
***T/A Natures Hand Castletroy***

***Reg no: 343660***

**General Information**

Directors

Martin J. Murray  
Diana Hornet

Secretary:

Diana Hornet

Bankers:

Allied Irish Banks Plc  
Castletroy  
Limerick.

Registered Office and Business Address:

Unit 6  
Castletroy Shopping Centre  
Limerick  
Co. Limerick  
Republic of Ireland

Registered No.:

343660

## **Directors Report**

### **Principal Activity**

The company is principally involved in the retail of wholefoods, natural supplements and natural cosmetics.

### **The directors and secretary and their interests in the shares of the company**

The directors and secretary who served the company during the year together with their beneficial interests on the shares of the company were as follows:

Director Name	Class of Shares	Number held at 30/06/2025
Martin Murray	€1 Ordinary	0
Diana Hornet	€1 Ordinary	0

There was no change in shareholdings between the 30 June 2025 and the date of signing of the financial statements.

### **Post Balance Sheet Events**

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

### **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 statement for each financial year. Under the law, the directors have elected to prepare financial statements in accordance with the Companies Act 2014 and FRS 102 “The Financial Reporting Standard in the UK and Republic of Ireland”, issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland. 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 at the financial year end date and of the profit and 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’s financial statements and apply them consistently.
- Make judgement 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 statutory financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business.

The Directors are responsible for ensuring that the company keeps 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 and enable them to ensure that the statutory 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 Balance Sheet and 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 30 June 2025.

**Signed on behalf of the Board:**

Signature:   
Diana Horner  
Date: 18-03-2026

Signature:   
Martin Murray

**Abridged Balance Sheet**  
**At 30 June 2025**

	<b>Notes</b>	<b><u>2025</u></b>	<b><u>2024</u></b>
<b>Fixed Assets</b>			
Tangible Assets	<b>5</b>	<u>22,775</u>	<u>29,673</u>
<b>Current assets</b>			
Stocks	<b>6</b>	88,659	79,657
Debtors	<b>7</b>	150,000	----
Bank & Cash		<u>26,914</u>	<u>95,913</u>
		265,573	175,570
<b>Creditors amounts falling due within one year</b>	<b>8</b>	<u>(66,581)</u>	<u>(71,732)</u>
<b>Net current assets/(liabilities)</b>		<u>198,992</u>	<u>103,838</u>
<b>Total assets less current liabilities</b>		221,767	133,511
<b>Capital and reserves</b>			
Share capital		3,096	3,096
Retained earnings		<u>218,671</u>	<u>130,415</u>
<b>Shareholders' funds</b>		<u>221,767</u>	<u>133,511</u>

**We, as Directors of Dargan Healthfoods 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 s.358 are satisfied

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) of the Companies Act 2014.

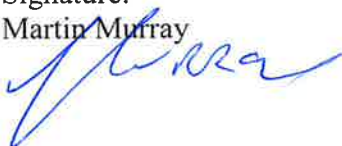
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a 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 s.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 s.353 Companies Act 2014.

**On behalf of the board:**

Signature:   
Diana Hornet

Signature:  
Martin Murray



**Notes to the financial statements for the year ended 30 June 2025**

**1. General Information**

Dargan Healthfoods Ltd T/A Natures Hand Castletroy is a private company limited by shares incorporated and registered Republic of Ireland. The address of the registered office and principal place of business is Unit 6, Castletroy Shopping Centre, Limerick. The nature of the company's operations and its principal activities are set out in the Directors Report. The financial statements have been presented in Euro (€) which is the functional currency of the company.

**2. Statement of compliance**

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 "The Financial reporting Standard applicable in the UK and Republic of Ireland" and Companies Act 2014.

**3. 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.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and accordance with the historical cost convention as explained in the accounting policies below. Historical cost is generally based on fair value of the consideration given in exchange for the assets.

**Cash flow statement**

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

**Turnover**

Turnover is measured at fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

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

**Taxation**

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantially enacted at the reporting date.

**Tangible Fixed Assets and Depreciation**

Tangible assets are recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses. The cost or valuation of the fixed assets is written off

**Notes to the financial statements for the year ended 30<sup>th</sup> June 2025 (continued)**

over their expected useful lives as follows: computer equipment, over the expected useful life at a rate of 20% on a straight-line basis and 12.5% on fixtures and fittings.

**Stocks**

Stocks and work in progress are valued on a first in first out (FIFO) basis at the lower of cost and net realisable value after making due allowance for any obsolete or slow-moving items. In the case of finished goods and work in progress, cost comprises direct materials, direct labour and appropriate proportion of manufacturing fixed and variable overheads to the extent that they relate to the year of production. The allocation of manufacturing fixed overheads has regard to normal production. Net realisable value comprises the actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing, selling and distribution.

**Cash and cash equivalents**

Cash and cash equivalents comprise of cash at bank and in hand, demand deposits with banks. Bank overdrafts are shown within creditors.

**Recognised and gains and losses**

The company had no other recognised gains and losses in the current or preceding year other than those dealt with in the profit and loss account.

**Going Concern**

The directors are satisfied that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due and accordingly to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. At the date of preparation of the financial statements, there is no indication of significant change in assumptions and estimates made will be required.

**4. Employees.**

**Number of employees**

The average monthly numbers of employees (including the directors) during the year were

	<u>2025</u>	<u>2024</u>
Total	5	4

**Notes to the financial statements for the year ended 30<sup>th</sup> June 2025 (continued)**

**5. Fixed Assets**

	Fixtures, fittings and equipment	Computer Equipment	Total
<b>COST</b>			
At 01.07.2024	136,481	28,817	165,298
Additions	----	----	----
At 30.06.2025	<b>136,481</b>	<b>28,817</b>	<b>165,298</b>
<b>DEPRECIATION</b>			
At 01.07.2024	106,808	28,817	135,625
Charge for the year	6,898	----	6,898
At 30.06.2025	<b>113,706</b>	<b>28,817</b>	<b>142,523</b>
<b>NET BOOK VALUE</b>			
At 01.07.2024	29,673	----	29,673
At 30.06.2025	<u><b>22,775</b></u>	<u>----</u>	<u><b>22,775</b></u>

**6. Stocks**

	<u><b>2025</b></u>	<u><b>2024</b></u>
Finished goods for resale	<u>88,659</u>	<u>79,657</u>

**7. Debtors**

	<u><b>2025</b></u>	<u><b>2024</b></u>
Related Parties	<u>150,000</u>	<u>----</u>

**8. Creditors amounts due within one year**

	<u><b>2025</b></u>	<u><b>2024</b></u>
Trade Creditors	36,387	31,845
Taxation	25,194	19,887
Accrued Costs	<u>5,000</u>	<u>20,000</u>
	<u><b>66,581</b></u>	<u><b>71,732</b></u>

**9. Capital Commitments**

The company had no material capital commitments at the financial year end 30 June 2025

**10. Post Balance Sheet events**

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

**Notes to the financial statements for the year ended 30 June 2025 (continued)**

**11. Approval of financial statements**

The financial statements were approved and authorized for issue by the board of directors on 18.03.2025