
FALLEN ANIMAL DIRECT LIMITED

ABRIDGED FINANCIAL STATEMENTS

CRO NO:472858

FOR THE YEAR ENDED 31 DECEMBER 2025

Shiels & Company

CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

"The Hub", Nashville Park, Howth D13 V0Y8

FALLEN ANIMAL DIRECT LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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FALLEN ANIMAL DIRECT LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS: Martin Byrne
Maurice Cullen

SECRETARY: Maurice Cullen

ACCOUNTANTS: Shiels & Company
Chartered Accountants
"The Hub"
Nashville Park.
Howth
D13 V0Y8

REGISTERED OFFICE: Dunlavin
Co. Wicklow

BUSINESS ADDRESS: Dunlavin
Co. Wicklow

COMPANY REGISTERED NUMBER: 528273

FALLEN ANIMAL DIRECT LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

GENERAL RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Chartered Accountants Ireland and FRS 102.

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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

The directors approve these financial statements as set out on pages 7 to 15 and confirm that they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have made available to Shiels & Company Chartered Accountants, all the company's accounting records and provided all the information, books, or 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 year ended 31 December 2025.

On behalf of the board

Martin Byrne

Maurice Cullen

Martin Byrne
Director

Maurice Cullen
Director

15th February 2026

FALLEN ANIMAL DIRECT LIMITED

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2025

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 in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statement giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board and FRS 102.

TURNOVER

The Company did not trade at any time during the financial year.

FALLEN ANIMAL DIRECT LIMITED

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2025

TURNOVER

The Company did not trade at any time during the financial year.

FALLEN ANIMAL DIRECT LIMITED**BALANCE SHEET AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
ASSETS EMPLOYED:			
FIXED ASSETS			
Tangible fixed assets		<u>-</u>	<u>-</u>
		-	-
CURRENT ASSETS			
Debtors and Prepayments		<u>1</u>	<u>1</u>
		1	1
CREDITORS (amounts falling due within one year)	1	<u>-</u>	<u>-</u>
		-	-
NET CURRENT ASSETS		<u>1</u>	<u>1</u>
		1	1
TOTAL NET ASSETS		<u><u>1</u></u>	<u><u>1</u></u>
FINANCED BY:			
SHARE CAPITAL	2	1	1
PROFIT AND LOSS ACCOUNT		-	-
SHAREHOLDERS FUNDS		<u><u>1</u></u>	<u><u>1</u></u>

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014, the Company is availing itself on the grounds that Section 358 is complied with. No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that Section, been served on the company. The directors acknowledge the obligations of the company, under the 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The company has relied on the specific 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 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 Directors on the :

15th February 2026

On behalf of the board

Martin Byrne

Maurice Cullen

Martin Byrne
Director

Maurice Cullen
Director

FALLEN ANIMAL DIRECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. OTHER CREDITORS	2025	2024
	€	€
Tax and social welfare included in other Creditors:		
PAYE/PRSI	-	-
Corporation tax	-	-
VAT	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

2. CALLED UP SHARE CAPITAL	2025	2024
	€	€
Authorised:		
1,000,000 ordinary shares of €1.00 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid:		
1 ordinary share of €1.00 each	1	1
	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

3. INTERESTS OF DIRECTORS AND COMPANY SECRETARY

The directors and secretary who held office at 1 January 2025 and 31 December 2025 had no interest other than those shown below in the shares of the company:

		Number
Avglade	Ordinary shares of €1.00 each	<u>1</u>
		<u>1</u>

FALLEN ANIMAL DIRECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4. INTERESTS OF DIRECTORS AND COMPANY SECRETARY (CONTINUED)

Material interest of directors in contracts with the company

None of the Directors had any material interests in contracts with the Company during the Financial year.

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of directors on 15th February 2026.