

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014


Company Name: Brendan Dillon Crewing Services Ltd

Company Number: 516673

Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Emer Dillon
Director



Brendan Dillon
Secretary

11 March 2026

Brendan Dillon Crewing Services Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Brendan Dillon Crewing Services Ltd
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Brendan Dillon Crewing Services Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Brendan Dillon Emer Dillon
Company Secretary	Brendan Dillon
Company Number	516673
Registered Office and Business Address	12 Tyndall's Lane Arklow Co. Wicklow
Accountants	R HENDY & CO BOOKKEEPING SERVICES ULC T/A R HENDY & CO Chartered Accountants CA House Croghan Industrial Estate Emoclew Road Arklow Co. Wicklow
Bankers	Allied Irish Banks plc 23 Main Street Arklow Co. Wicklow

Brendan Dillon Crewing Services Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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" 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 R HENDY & CO BOOKKEEPING SERVICES ULC, (T/A R HENDY & CO Chartered Accountants), 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 December 2025."

Signed on behalf of the board



Brendan Dillon
Director



Emer Dillon
Director

11 March 2026

Brendan Dillon Crewing Services Ltd
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Brendan Dillon Crewing Services Ltd
for the financial year ended 31 December 2025

In accordance with the engagement letter dated 15 January 2026 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 December 2025 as set out on pages 6 to 12 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.

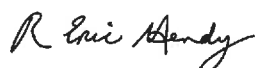
As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Brendan Dillon Crewing Services Ltd, 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 Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that Brendan Dillon Crewing Services Ltd 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 Brendan Dillon Crewing Services Ltd. You consider that Brendan Dillon Crewing Services Ltd 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 Brendan Dillon Crewing Services Ltd. 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.



R Eric Hendy
for and on behalf of
R HENDY & CO BOOKKEEPING SERVICES ULC
T/A R HENDY & CO Chartered Accountants
CA House
Croghan Industrial Estate
Emoclew Road
Arklow
Co. Wicklow

11 March 2026

Brendan Dillon Crewing Services Ltd
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	5,429	5,604
Investments	9	108,085	-
Fixed Assets		<u>113,514</u>	<u>5,604</u>
Current Assets			
Debtors	10	8,574	800
Cash and cash equivalents		57,137	152,612
		<u>65,711</u>	<u>153,412</u>
Creditors: amounts falling due within one year	11	<u>(8,163)</u>	<u>(7,464)</u>
Net Current Assets		<u>57,548</u>	<u>145,948</u>
Total Assets less Current Liabilities		<u>171,062</u>	<u>151,552</u>
Provisions for liabilities	13	<u>(2,021)</u>	-
Net Assets		<u>169,041</u>	<u>151,552</u>
Capital and Reserves			
Called up share capital presented as equity	14	100	100
Statement of income and retained earnings	15	168,941	151,452
Equity attributable to owners of the company		<u>169,041</u>	<u>151,552</u>

Brendan Dillon Crewing Services Ltd
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

We as Directors of Brendan Dillon Crewing Services 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 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 11 March 2026 and signed on its behalf by:



Brendan Dillon
Director



Emer Dillon
Director

Brendan Dillon Crewing Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Brendan Dillon Crewing Services Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 516673. The registered office of the company is 12 Tyndall's Lane, Arklow, Co. Wicklow which is also the principal place of business of the company. The principal activity of the company is the provision of skipper services, taxi boat services, as proprietors and drivers of taxi boats, vehicles and conveyances of all kinds, as carriers and agents for the carriage of passengers and all related activities. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

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

Turnover

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

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line in line with tax writing down rates
Fixtures, fittings and equipment	- 12.5% Straight line in line with tax writing down rates

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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Statement of Income and Retained Earnings in the year in which it is receivable.

Trade and other debtors

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.

Brendan Dillon Crewing Services Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other creditors

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.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of provision of skipper services.

4. Operating profit

Operating profit is stated after charging:
Depreciation of tangible assets

2025	2024
€	€

1,515	1,492
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5. Other Gains and Losses

2025	2024
€	€

Fair value gains and losses are as follows:

8,085	-
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6. Employees

The average monthly number of employees, including directors, during the financial year was:

	2025	2024
	Number	Number
Directors	1	1
Employees	1	1
	2	2

Brendan Dillon Crewing Services Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

continued

7. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%)	1,632	3,619
Under/over provision in prior year	1	-
Total current tax	<u>1,633</u>	<u>3,619</u>
Deferred tax:		
Origination and reversal of timing differences	2,021	-
Total deferred tax	<u>2,021</u>	<u>-</u>
Tax on profit (Note 7 (b))	<u><u>3,654</u></u>	<u><u>3,619</u></u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>21,143</u>	<u>28,953</u>
Profit before tax		
multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	2,643	3,619
Effects of:		
Deferred tax	2,021	-
Tax charge on fair value movement on investment bonds	(1,011)	-
Adjustment to tax charge in respect of previous periods	1	-
Total tax charge for the financial year (Note 7 (a))	<u><u>3,654</u></u>	<u><u>3,619</u></u>

8. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost or Valuation			
At 1 January 2025	3,534	8,737	12,271
Additions	243	1,097	1,340
Disposals	-	(1,138)	(1,138)
At 31 December 2025	<u>3,777</u>	<u>8,696</u>	<u>12,473</u>
Depreciation			
At 1 January 2025	2,210	4,457	6,667
Charge for the financial year	472	1,043	1,515
On disposals	-	(1,138)	(1,138)
At 31 December 2025	<u>2,682</u>	<u>4,362</u>	<u>7,044</u>
Net book value			
At 31 December 2025	<u><u>1,095</u></u>	<u><u>4,334</u></u>	<u><u>5,429</u></u>
At 31 December 2024	<u><u>1,324</u></u>	<u><u>4,280</u></u>	<u><u>5,604</u></u>

Brendan Dillon Crewing Services Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

9. Investments

Investments	Other unlisted investments	Total
Cost or Valuation	€	€
Additions	100,000	100,000
Revaluations	8,085	8,085
At 31 December 2025	<u>108,085</u>	<u>108,085</u>
Net book value		
At 31 December 2025	<u>108,085</u>	<u>108,085</u>

10. Debtors

	2025	2024
	€	€
Trade debtors	<u>8,574</u>	<u>800</u>

11. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	30	59
Trade creditors	222	2,870
Taxation	4,405	1,572
Directors' current accounts (Note 16)	783	271
Accruals	2,723	2,692
	<u>8,163</u>	<u>7,464</u>

12. Taxation

	2025	2024
	€	€
Creditors:		
VAT	1,916	842
Corporation tax	1,632	119
PAYE	857	611
	<u>4,405</u>	<u>1,572</u>

13. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Total	Total
	2025	2024
	€	€
At financial year start	-	-
Charged to profit and loss	2,021	-
At financial year end	<u>2,021</u>	<u>-</u>

Brendan Dillon Crewing Services Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

14. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary shares	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary shares	100	€1.00 each	<u>100</u>	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Brendan Dillon	Ordinary shares	99	99
Emer Dillon	Ordinary shares	1	1
		<u>100</u>	<u>100</u>

15. Income Statement

	2025	2024
	€	€
At 1 January 2025	151,452	126,118
Profit for the financial year	<u>17,489</u>	<u>25,334</u>
At 31 December 2025	<u>168,941</u>	<u>151,452</u>

16. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	<u>37,614</u>	<u>35,851</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Brendan Dillon	<u>783</u>	<u>271</u>

The loan from Brendan Dillon to the company is interest free.

17. Related party transactions

Total compensation made to key management personnel in 2025 was €37,614. (2024 - €35,851).

Total remuneration paid to connected persons as set out in Section 220 of Companies Act 2014 in 2025 was €3,002. (2024 - €2,942).

18. Events After the End of the Reporting Period

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11 March 2026.