

Denis Long Plastering & Construction Ltd

**Directors Report and
Unaudited Financial Statements**

Year Ended 28 February 2025

Registered Number : 321131

Denis Long Plastering & Construction Limited

Directors' Report and Unaudited Financial Statements

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Denis Long Plastering & Construction Limited

Directors and other information

Directors	Denis Long Albert Long
Registered Office	Scart Knocknagoshel Tralee Co. Kerry
Secretary	Denis Long
Accountants	Kearney & Company 14 Tralee Road Castleisland Co. Kerry
Bankers	Bank of Ireland Abbeyfeale Co. Limerick
Solicitors	Woulfe Murphy Solicitors The Square Abbeyfeale Co.Limerick

Denis Long Plastering & Construction Limited

Directors' Report

The directors present their annual report together with the unaudited Financial Statements of the company for the year ended 28th February 2025

Principal Activities, business review and future development

The principal activity of the business is the provision of plastering services to the construction industry.

The directors' are satisfied with the overall performance of the company in the financial year. There will not be any changes in activities and operations in the foreseeable future.

Results

	2025	2024
	€	€
The profit/(Loss) after tax for the financial year amounted to	- 9,912	8,043
Retained profit for the year	41,099	51,011

Interests of directors and secretary

The directors and secretary who held office at 28th February 2025 had no interests other than those shown below in the shares of the company :

Name of Director	Denis Long Plastering and Construction Limited
D. Long	100 Ordinary Shares of €1.27 each
A. Long	Nil Ordinary Shares

Denis Long Plastering & Construction Limited

Directors' report (continued)

Post Balance Sheet Events

There were no post balance sheet events.

Directors

Mr Denis Long and Mr Albert Long retire from the board by rotation in accordance with the Constitution and , being eligible, offer themselves for reelection.

Accounting Records

The Directors acknowledge their responsibilities under Sections 281 and 285 of the Companies Act 2014 to keep accounting records for the company.

Our accounting records are kept at Scart, Knocknagoshel, Tralee, Co.Kerry.

On behalf of the board

Denis Long
Director

Albert Long
Director

20th November 2025

Denis Long Plastering & Construction Limited

DIRECTORS' RESPONSIBILITIES STATEMENTS

General responsibilities

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to ;

- 1) Select suitable accounting policies and then apply them consistently
- 2) Make judgements and estimates that are reasonable and prudent
- 3) State whether the statutory 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 these standards.
- 4) Prepare the statutory 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 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 statutory financial statements as set out on pages 6 to 11.

- * The directors approve these statutory 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 Kearney & Co Accountants, the company's accounting records and provided all the information 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 28th February 2025

On behalf of the board

Denis Long
Director

Albert Long
Director

Date : 20th November 2025

**Accountants' report to the directors on the unaudited financial statements of
Denis Long Plastering & Construction Limited**

We have compiled the statutory financial statements set out on pages 7 to 11 of Denis Long Plastering & Construction Limited for the year ended 28th February 2025

Respective responsibilities of directors and Accountants

As described on page 6 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Denis Long Plastering & Construction Limited from the accounting records, information and explanations supplied to us by the directors.

SCOPE OF WORK

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and 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.

Marcus Kearney
Kearney & Co
Accountants

Date: 21st November 2025

Denis Long Plastering & Construction Limited

Statement of accounting policies for the year ended 28 February 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 are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland.

Turnover

Turnover represents net sales to customers and excludes VAT.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal instalments over their expected useful lives which are as follows :

Plant, machinery and equipment	-	5 years
Motor Vehicles	-	5 years

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

The charge for taxation is based on the profit for the year.

Denis Long Plastering & Construction Limited

Profit and Loss Account for the year ended 28 February 2025

	Notes	2025 €	2024 €
Turnover (excl Vat)		101,425	125,129
Cost of Sales		- 37,321	- 54,998
		<hr/>	<hr/>
Gross Profit		64,104	70,131
Overhead Expenses - Schedule 1		- 74,016	- 62,088
		<hr/>	<hr/>
Operating Profit		- 9,912	8,043
Investment Income		-	-
		<hr/>	<hr/>
Profit on ordinary activities before taxation		- 9,912	8,043
Tax on ordinary activities		-	-
		<hr/>	<hr/>
Retained profit for the year		- 9,912	8,043
Profit and Loss at beginning of year		51,011	42,968
		<hr/>	<hr/>
Profit and Loss account at end of year		41,099	51,011
		=====	=====

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of in 2024 or 2025.

A separate statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Profit and Loss Account.

On behalf of the Board

Denis Long
Director

Albert Long
Director

20th November 2025

Denis Long Plastering & Construction Limited

Balance Sheet at 28 February 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets		44,596	45,028
		-----	-----
Current Assets			
Stock & WIP		5,300	5,300
Debtors		3,446	10,130
Cash at Bank/ On Hands		35,866	33,626
		-----	-----
		44,612	49,056
Creditors : amounts falling due within one year		- 51,028	- 45,992
Net Current Assets		<u>- 6,416</u>	<u>3,064</u>
Total Assets less Current Liabilities		38,180	48,092
		=====	=====
Called Up Share Capital		127	127
Reserves b/fwd		47,965	42,967
Prior Year Adjustment		-	3,045
Profits/(Losses) for the year		<u>- 9,912</u>	<u>8,043</u>
Shareholders' Funds - Equity		<u>38,180</u>	<u>48,092</u>
		=====	=====

We as directors of Denis Long Plastering & Construction Limited state that ;

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be " 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 section 358 or 359, as appropriate, is complied with,
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specific exemption contained in S.352 Companies Act 2014 and 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 have been properly prepared in accordance with S.353 Companies Act 2014.

On behalf of the Board

Denis Long
Denis Long (Director)

Albert Long
Albert Long (Director)

20th November 2025