

Registered number: 598081

AGL CREGGAN LIMITED
UNAUDITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

AGL CREGGAN LIMITED

COMPANY INFORMATION

Director	Fiachra Mcloughlin
Company secretary	Orla Donnelly
Registered number	598081
Registered office	RBK House Irishtown Athlone Co. Westmeath
Accountants	RBK Business Advisers Chartered accountants & statutory audit firm RBK House Irishtown Athlone Co. Westmeath
Bankers	Allied Irish Banks
Solicitors	Hickey & Co. Solicitors Castle Main Street Athlone Co. Westmeath

AGL CREGGAN LIMITED

CONTENTS

	Page
Director's responsibilities statement	1
Abridged balance sheet	2
Statement of changes in equity	3
Notes to the abridged financial statements	4 - 5

AGL CREGGAN LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 JULY 2025

The director is responsible for preparing the director's report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare the financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law, the director must not approve the financial statements unless he is satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments 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.

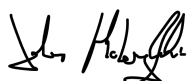
The director is responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and enable them to ensure that the financial statements and director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on page 8:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The director confirms that he has made available all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 July 2025.

This report was approved by the board on 16th December and signed on its behalf.



Fiachra McLoughlin
Director

AGL CREGGAN LIMITED

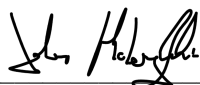
**ABRIDGED BALANCE SHEET
AS AT 31 JULY 2025**

	Note	2025 €	2024 €
Current assets			
Stocks	4	130,098	130,098
Bank accounts		8,673	9,305
		138,771	139,403
Creditors: amounts falling due within one year	5	(160,000)	(160,000)
Net current liabilities		(21,230)	(20,597)
Total assets less current liabilities		(21,230)	(20,597)
Net liabilities		(21,230)	(20,597)
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		(21,330)	(20,697)
Shareholders' funds		(21,230)	(20,597)

I, as director of AGL Creggan Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied.
- (d) I 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 state 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) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.

The financial statements were approved by the sole director on 16th December 2025.



Fiachra McLoughlin
Director

AGL CREGGAN LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 JULY 2025

	Called up share capital €	Profit and loss account €	Total equity €
At 1 August 2023	100	(20,697)	(20,597)
Comprehensive income for the year			
Loss for the year		(0)	(0)
At 1 August 2024	100	(20,697)	(20,597)
Comprehensive income for the year			
Loss for the year		(632)	(632)
At 31 July 2025	100	(21,330)	(21,230)

The notes on pages 4 to 5 form part of these financial statements.

AGL CREGGAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1. General information

AGL Creggan Limited is a limited company incorporated and domiciled in Ireland. The registered office is located at RBK House, Athlone, Co. Westmeath. The company registration number is 598081.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

2.2 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.3 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

4. Stocks

	2025 €	2024 €
Work in progress	130,098	130,098
	<u>130,098</u>	<u>130,098</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group undertakings	160,000	<i>160,000</i>
Accruals	0	<i>0</i>
	160,000	<i>160,000</i>

6. Capital commitments

The company had no capital commitments at the year-end 31st July 2025.

7. Related party transactions

The company has availed of the exemption contained in FRS 102 'Related Party Transactions' from the requirement to disclose transactions with fellow group companies who are wholly owned members of the group.

8. Post balance sheet events

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

9. Controlling party

The immediate parent undertaking is Athlone Greenwich Limited, a company incorporated in the Republic of Ireland. Fiachra Mcloughlin and Orla Donnelly are the ultimate controlling parties.

10. Approval of financial statements

The director approved these financial statements for issue on 16th December 2025.