

Registration number 702235

Dalton Pellet Stove Services Limited
Abridged accounts
for the year ended 31st December 2025

Dalton Pellet Stove Services Limited

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Dalton Pellet Stove Services Limited

Directors and other information

Director	John Dalton
Secretary	Dalton Kate
Company number	702235
Registered office	Main St., Ballinagore, Co Westmeath N91 DV58
Accountants	John Deegan & Co., 2, Market Square, Kilbeggan, Co Westmeath N91 Y577
Business address	Main St., Ballinagore, Co Westmeath N91 DV58
Bankers	Permanent TSB., Mullingar, Co Westmeath

Dalton Pellet Stove Services Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The director and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
John Dalton	100	100
Company secretary		
Dalton Kate	-	-

The original report was approved by the board on 10 April 2026 and signed on its behalf by John Dalton.

Dalton Pellet Stove Services Limited

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director to prepare financial statements for each financial year 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. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9 :

- The director approves these financial statements and confirms that he is 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 director confirms that he has made available to John Deegan & Co., Accountants and Taxation Advisors, all the company's accounting records and provided all the information, books or documents 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 31st December 2025.

On behalf of the board

John Dalton
Director

Date: 10th April 2026

Dalton Pellet Stove Services Limited

**Abridged balance sheet
as at 31 December 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		46,608		34,390
Current assets					
Stocks		20,969		22,547	
Debtors		2,600		9,947	
Cash at bank and in hand		2,443		6,400	
		<u>26,012</u>		<u>38,894</u>	
Creditors: amounts falling due within one year		<u>(84,709)</u>		<u>(66,642)</u>	
Net current liabilities			<u>(58,697)</u>		<u>(27,748)</u>
Total assets less current liabilities			(12,089)		6,642
Creditors: amounts falling due after more than one year			<u>(5,449)</u>		<u>(10,664)</u>
Deficiency of assets			<u>(17,538)</u>		<u>(4,022)</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			<u>(17,638)</u>		<u>(4,122)</u>
Equity shareholders' funds			<u>(17,538)</u>		<u>(4,022)</u>

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 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;
- (d) they acknowledge the company's obligations under 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The notes on pages 6 to 9 form an integral part of these financial statements.

Dalton Pellet Stove Services Limited

The abridged accounts were approved by the Board on 10 April 2026 and signed on its behalf by

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John Dalton
Director

Dalton Pellet Stove Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Dalton Pellet Stove Services Limited
Notes to the abridged financial statements
for the year ended 31 December 2025

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2. Employees

Number of employees

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

	2025	2024
Fitter/Maintenance	1	-
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	€	€
Wages and salaries	13,600	-
Social insurance costs	53	-
Other payments	1,000	-
	<u> </u>	<u> </u>
	<u>14,653</u>	<u> </u>

2.1. Director's remuneration

	2025	2024
	€	€
Remuneration and other emoluments	13,000	-
	<u> </u>	<u> </u>

Dalton Pellet Stove Services Limited
Notes to the abridged financial statements
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3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2025	54,492	54,492
Additions	21,748	21,748
At 31 December 2025	<u>76,240</u>	<u>76,240</u>
Depreciation		
At 1 January 2025	20,101	20,101
Charge for year	9,531	9,531
At 31 December 2025	<u>29,632</u>	<u>29,632</u>
Net book values		
At 31 December 2025	<u><u>46,608</u></u>	<u><u>46,608</u></u>

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2024	44,915	44,915
Additions	9,577	9,577
At 31 December 2024	<u>54,492</u>	<u>54,492</u>
Depreciation		
At 1 January 2024	13,290	13,290
Charge for year	6,812	6,812
At 31 December 2024	<u>20,102</u>	<u>20,102</u>
Net book values		
At 31 December 2024	<u><u>34,390</u></u>	<u><u>34,390</u></u>

Dalton Pellet Stove Services Limited
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4. Share capital

	2025	2024
	€	€
Authorised equity		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>
 Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 10 April 2026.