

CHRISTOPHER BYRNE ENGINEERING LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025

CHRISTOPHER BYRNE ENGINEERING LIMITED
CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 8

CHRISTOPHER BYRNE ENGINEERING LIMITED
BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	45,000	60,000
Tangible assets	7	4,405	4,873
Fixed Assets		49,405	64,873
Current Assets			
Cash and cash equivalents		122,046	49,516
Creditors: amounts falling due within one year	8	(61,719)	(54,283)
Net Current Assets/(Liabilities)		60,327	(4,767)
Total Assets less Current Liabilities		109,732	60,106
Creditors:			
amounts falling due after more than one year	9	-	(7,024)
Net Assets		109,732	53,082
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		109,632	52,982
Equity attributable to owners of the company		109,732	53,082

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Christopher Byrne Engineering Limited, 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 20 February 2026 and signed on its behalf by:


 Christopher Byrne
 Director


 Anthony Byrne
 Director

CHRISTOPHER BYRNE ENGINEERING LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 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", applying Section 1A of that Standard, 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 Balance Sheet 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.

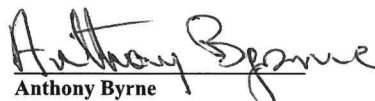
The directors confirm that they have made available to Strata Financial, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

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 30 September 2025."

Signed on behalf of the board


Christopher Byrne
Director

20 February 2026


Anthony Byrne
Director

20 February 2026

CHRISTOPHER BYRNE ENGINEERING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025

1. GENERAL INFORMATION

Christopher Byrne Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 628172. The registered office of the company is 6A Ninth Lock Cottages, Ballymanaggin Lane, Dublin 22 which is also the principal place of business of the company. 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 financial year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

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

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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:

Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 20% Straight line

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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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

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 Balance Sheet date.

CHRISTOPHER BYRNE ENGINEERING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025

Ordinary share capital

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

3.	OPERATING PROFIT/(LOSS)	2025	2024
		€	€
	Operating profit/(loss) is stated after charging:		
	Depreciation of tangible assets	468	7,117
	Amortisation of goodwill	15,000	15,000
		<u> </u>	<u> </u>
4.	INTEREST PAYABLE AND SIMILAR EXPENSES	2025	2024
		€	€
	Interest	407	405
		<u> </u>	<u> </u>
5.	EMPLOYEES	2025	2024
		Number	Number
	Directors	2	2
	Employees	1	1
		<u> </u>	<u> </u>
		3	3
		<u> </u>	<u> </u>
6.	INTANGIBLE ASSETS		
		Goodwill	Total
		€	€
	Cost		
	At 1 October 2024	150,000	150,000
		<u> </u>	<u> </u>
	At 30 September 2025	150,000	150,000
		<u> </u>	<u> </u>
	Provision for diminution in value		
	At 1 October 2024	90,000	90,000
	Charge for financial year	15,000	15,000
		<u> </u>	<u> </u>
	At 30 September 2025	105,000	105,000
		<u> </u>	<u> </u>
	Net book value		
	At 30 September 2025	45,000	45,000
		<u> </u>	<u> </u>
	At 30 September 2024	60,000	60,000
		<u> </u>	<u> </u>

continued

CHRISTOPHER BYRNE ENGINEERING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025

7. TANGIBLE ASSETS	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 October 2024	545	35,245	35,790
At 30 September 2025	545	35,245	35,790
Depreciation			
At 1 October 2024	272	30,645	30,917
Charge for the financial year	68	400	468
At 30 September 2025	340	31,045	31,385
Net book value			
At 30 September 2025	205	4,200	4,405
At 30 September 2024	273	4,600	4,873
8. CREDITORS		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		7,889	6,113
Trade creditors		9,356	17,182
Amounts owed to related parties (Note 13)		19,785	19,785
Taxation		16,703	3,216
Directors' current accounts (Note 12)		256	-
Other creditors		2,150	1,927
Accruals		5,580	6,060
		61,719	54,283
9. CREDITORS		2025	2024
Amounts falling due after more than one year		€	€
Bank loan		-	2,446
Finance leases and hire purchase contracts		-	4,578
		-	7,024
Loans			
Repayable in one year or less, or on demand		7,889	6,113
Repayable between one and two years		-	2,446
		7,889	8,559
Net obligations under finance leases and hire purchase contracts			
Repayable between one and five years		-	4,578

CHRISTOPHER BYRNE ENGINEERING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025

10. PROFIT AND LOSS ACCOUNT

	2025	2024
	€	€
At 1 October 2024	52,982	108,585
Profit/(loss) for the financial year	<u>56,650</u>	<u>(55,603)</u>
At 30 September 2025	<u><u>109,632</u></u>	<u><u>52,982</u></u>

11. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 30 September 2025.

12. DIRECTORS' REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Remuneration	103,422	98,240
Pension contributions	<u>48,251</u>	<u>56,578</u>
	<u><u>151,673</u></u>	<u><u>154,818</u></u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Christopher Byrne	<u>256</u>	<u>-</u>

13. RELATED PARTY TRANSACTIONS

	2025	2024
	€	€
Finance amounts owed to related parties	<u>19,785</u>	<u>19,785</u>

14. POST-BALANCE SHEET EVENTS

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

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.