

Company Number: 473072

Diamond Crete Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Diamond Crete Limited
CONTENTS

	Page
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 7

Diamond Crete Limited
DIRECTORS AND OTHER INFORMATION

Directors	Stephen O'Brien Eoin O'Brien
Company Secretary	Stephen O'Brien
Company Number	473072
Registered Office	76 Roseglen Road Raheny Dublin 5
Business Address	76 Roseglen Road Raheny Dublin 5.
Accountants	MHOS & Co Limited Chartered Certified Accountants Unit 21 (D3), Bymac Centre Northwest Business Park Blanchardstown D15 W027 Ireland
Bankers	Bank of Ireland Sutton Cross Dublin 13

Diamond Crete Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Receivables	6	8	4,362
Payables: amounts falling due within one year	7	(12,534)	(9,446)
		<hr/>	<hr/>
Net Current Liabilities		(12,526)	(5,084)
Total Assets less Current Liabilities		(12,526)	(5,084)
		<hr/> <hr/>	<hr/> <hr/>
Equity			
Called up share capital presented as equity		2	2
Retained earnings	8	(12,528)	(5,086)
		<hr/>	<hr/>
Shareholders' Deficit		(12,526)	(5,084)
		<hr/> <hr/>	<hr/> <hr/>

We as Directors of Diamond Crete 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 micro companies' regime.

Approved by the board on 6 January 2026 and signed on its behalf by:

Stephen O'Brien
Director

Eoin O'Brien
Director

Diamond Crete Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Diamond Crete Limited is a company limited by shares incorporated in Ireland

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 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Revenue

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

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:

Motor vehicles	-	20 % straight line
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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.

Trade and other receivables

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Diamond Crete Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

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.

Ordinary share capital

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

3. Going concern

The company's current liabilities exceeded its total assets. These conditions indicate the existence of a material uncertainty that casts significant doubt as to whether the company can continue as a going concern without the support of its directors. The directors have confirmed that they will support the company for the foreseeable future. The financial statements do not contain the adjustments that would result if the company was unable to continue as a going concern.

4. Employees

	2025	2024
	Number	Number
Administration	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

5. Tangible assets

	Motor	Total
	vehicles	
	€	€
Cost or Valuation		
At 1 July 2024	<u>7,570</u>	<u>7,570</u>
At 30 June 2025	<u>7,570</u>	<u>7,570</u>
Depreciation		
At 1 July 2024	<u>7,570</u>	<u>7,570</u>
At 30 June 2025	<u>7,570</u>	<u>7,570</u>
Net book value		
At 30 June 2025	<u>-</u>	<u>-</u>

6. Receivables

	2025	2024
	€	€
Trade receivables	-	4,360
Taxation	8	-
Called up share capital not paid	<u>-</u>	<u>2</u>
	<u>8</u>	<u>4,362</u>

Diamond Crete Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

7. Payables	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	4,705	4,239
Taxation	27	3,657
Directors' current accounts	6,052	-
Accruals	1,750	1,550
	<u>12,534</u>	<u>9,446</u>

8. Income Statement

	2025	2024
	€	€
At 1 July 2024	(5,086)	(5,401)
(Loss)/profit for the financial year	(7,442)	315
At 30 June 2025	<u>(12,528)</u>	<u>(5,086)</u>

9. Capital commitments

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

10. Post-Balance Sheet Events

There are no post balance sheet events that would material affect the nature of the financial statements.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 January 2026.