Byrne Environmental Consulting Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

Company Number: 426753

Byrne Environmental Consulting Limited
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Byrne Environmental Consulting Limited
BALANCE SHEET
as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	**35,479**	33,440
Current Assets			
Debtors	6	**199,426**	115,202
Cash at bank and in hand		**175,042**	310,047
		374,468	425,249
Creditors: amounts falling due within one year	7	**(68,417)**	(70,825)
Net Current Assets		**306,051**	354,424
Total Assets less Current Liabilities		**341,530**	387,864
Capital and Reserves			
Called up share capital presented as equity		**100**	100
Retained earnings	8	**341,430**	387,764
Shareholders' Funds		**341,530**	387,864

We as Directors of Byrne Environmental Consulting 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 13/02/2026 **and signed on its behalf by:**

Ian Byrne
Director

Sandra Martin
Director

1. General Information

Byrne Environmental Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 426753. The registered office of the company is Redbog, Skryne Road, Dunshaughlin, Co. Meath 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 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.

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

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:

Monitoring equipment	-	15% Straight line
Fixtures, fittings and equipment	-	15% & 33% 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.

Trade and other debtors
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.

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.

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.

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.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

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

3. Operating loss

	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	**36,630**	29,643

4. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Technical	**1**	1

5. Tangible assets

	Monitoring equipment	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 July 2024	252,084	9,213	81,789	343,086
Additions	3,800	34,869	-	38,669
At 30 June 2025	255,884	44,082	81,789	381,755
Depreciation				
At 1 July 2024	235,574	8,640	65,432	309,646
Charge for the financial year	8,599	11,674	16,357	36,630
At 30 June 2025	244,173	20,314	81,789	346,276
Net book value				
At 30 June 2025	**11,711**	**23,768**	**-**	**35,479**
At 30 June 2024	16,510	573	16,357	33,440

6. Debtors

	2025	2024
	€	€
Trade debtors	**152,442**	102,738
Directors' current accounts	**35,021**	-
Taxation	**-**	1
Prepayments	**11,963**	12,463
	199,426	115,202

Byrne Environmental Consulting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Creditors

Amounts falling due within one year	**2025** **€**	2024 €
Trade creditors	**28,220**	114
Taxation	**39,432**	58,598
Directors' current accounts	**-**	595
Other creditors	**265**	8,518
Accruals	**500**	3,000
	68,417	70,825

8. Profit and loss account

	2025 **€**	2024 €
At 1 July 2024	**387,764**	514,289
Loss for the financial year	**(46,334)**	(126,525)
At 30 June 2025	**341,430**	387,764

9. Capital commitments

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

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13/02/2026.