

**KADLC ENGINEERING LIMITED**

**FINANCIAL STATEMENTS**

**Period Ended 31st Dec 2025**

REGISTERED NUMBER: 712246

**KADLC ENGINEERING LIMITED**

**COMPANY INFORMATION**

**Period Ended 31st Dec 2025**

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**KADLC ENGINEERING LIMITED**

**COMPANY INFORMATION**

**Period Ended 31st Dec 2025**

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**DIRECTORS** Declan Collins  
Julie Collins

**SECRETARY** Julie Collins

**REGISTERED OFFICE** Sleveen East  
Macroom  
Co. Cork

**REGISTERED NUMBER** 712246

**BUSINESS ADDRESS** Sleveen East  
Macroom  
Co. Cork

**PRINCIPAL BANKERS** Bank of Ireland  
Macroom  
Co. Cork

## **KADLC ENGINEERING LIMITED**

### **DIRECTORS' REPORT**

#### **Period Ended 31st Dec 2025**

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The directors present their report and the financial statements for the	Period Ended 31st Dec 2025
	€
Profit/(Loss) on ordinary activities before taxation for the financial year	<u>-8,468</u>
Profit/(Loss) on ordinary activities after taxation for the financial year	<u>-8,468</u>
Retained Profit/(Loss) for the financial year	<u><u>-8,468</u></u>

### **PRINCIPAL ACTIVITY**

The principal activity of the company in the period under review was the provision of Engineering Services

### **REVIEW OF THE BUSINESS AND FUTURE DEVELOPMENTS**

Both the level of business and the year end financial position were satisfactory and the directors expect that the level of activity will be increased in the foreseeable future

### **IMPORTANT EVENTS SINCE THE YEAR END**

No matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operation of the company, the results of those operations, or the state of affairs of the company in financial years subsequent to the financial Period Ended 31st Dec 2025

### **DIRECTORS AND THEIR INTERESTS**

The directors in office in the year and their beneficial interests in the company at the balance sheet date and the beginning of the year (or on appointment if later) were as follows:

		<b>Number of Shares</b>	
		<b>2025</b>	<b>2024</b>
Declan Collins	Ordinary Shares of €1 each	100	100
Julie Collins	Ordinary Shares of €1 each	0	0

### **BOOKS OF ACCOUNT**

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 regarding adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at Sleaven East, Macroom, Co. Cork

**KADLC ENGINEERING LIMITED**

**DIRECTORS' REPORT**

**Period Ended 31st Dec 2025**

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**STATEMENT OF DIRECTOR'S RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

*General responsibilities*

The directors are 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 Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of that company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of the Act relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

*Directors' declaration on unaudited financial statements*

In relation to the financial statements as set out on pages 4 to 8:

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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the Period Ended 31st Dec 2025

On behalf of the board

**Julie Collins**  
(Secretary)

**Declan Collins**  
(Director)

**Date: 01/04/2026**

## **KADLC ENGINEERING LIMITED**

### **BALANCE SHEET**

**Period Ended 31st Dec 2025**

		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
<b>FIXED ASSETS</b>			
Tangible Assets		29,814	27,455
	<b>4</b>	<u>29,814</u>	<u>27,455</u>
<b>CURRENT ASSETS</b>			
Debtors	<b>5</b>	14,635	13,232
Cash at bank and in hand		1,140	4,057
		<u>15,775</u>	<u>17,289</u>
<b>CURRENT LIABILITIES</b>			
Creditors	<b>6</b>	184	150
Bank Overdraft & Short Term Loans	<b>7</b>	0	0
Taxation Creditors	<b>8</b>	10,481	12,282
		<u>10,665</u>	<u>12,432</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u>5,110</u>	<u>4,857</u>
<b>LONG TERM LIABILITIES</b>			
Van Lease		23,640	12,560
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,284</u>	<u>19,752</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	<b>9</b>	100	100
Profit and loss account		11,184	19,652
<b>EQUITY SHAREHOLDER'S FUNDS</b>	<b>11</b>	<u>11,284</u>	<u>19,752</u>

***We, as Directors of KADLC 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The financial statements were approved by the board on 01 April 2026

**Julie Collins**  
(Secretary)

**Declan Collins**  
(Director)

**The notes on pages 6 - 8 form part of these financial statements**

## **KADLC ENGINEERING LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

**Period Ended 31st Dec 2025**

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#### **1. STATEMENT OF ACCOUNTING POLICIES**

##### **1.1 Historical Cost Convention**

The financial statements are prepared under the historical cost convention

##### **1.2 Cash Flow Statement FRS1**

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with Financial Reporting Standard 1: "Cash Flow Statements", it has not prepared a cash flow statement

##### **1.3 Turnover**

Turnover represents sales excluding VAT of Engineering Services

##### **1.4 Tangible fixed assets and depreciation**

All tangible fixed assets are stated at cost, less accumulated depreciation. Provision is made for depreciation on tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life as follows:

Equipment	-	12.5% Straight Line
Computers	-	12.5% Straight Line
Motor Vehicles	-	12.5% Straight Line

#### **2. OPERATING PROFIT**

Operating profit is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Depreciation of tangible assets	7,094	4,452
Auditors' remuneration	0	0
	<u>0</u>	<u>0</u>

#### **3. TAXATION**

##### **Current year taxation**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Corporation Tax	0	712
	<u>0</u>	<u>712</u>

**KADLC ENGINEERING LIMITED****NOTES TO THE FINANCIAL STATEMENTS**

Period Ended 31st Dec 2025

**4. FIXED ASSETS**

	Office Equipment	Motor Vehicles	Total Tangible
	€	€	€
<b>Cost</b>			
At 1st Jan 2025	16,923	18,695	<b>35,618</b>
Additions	0	21,138	<b>21,138</b>
Disposals		(18,695)	<b>(18,695)</b>
At 31st Dec 2025	<u>16,923</u>	<u>21,138</u>	<b><u>38,061</u></b>
<b>Depreciation</b>			
At 1st Jan 2025	3,489	4,674	<b>8,163</b>
Charge on additions	2,115	2,642	<b>4,757</b>
Charge on disposals		(4,673)	<b>(4,673)</b>
At 31st Dec 2025	<u>5,604</u>	<u>2,643</u>	<b><u>8,247</u></b>
<b>Net Book Values</b>			
At 1st Jan 2025	13,434	14,021	<b>27,455</b>
At 31st Dec 2025	<u>11,319</u>	<u>18,495</u>	<b><u>29,814</u></b>

**5. DEBTORS**

	2025 €	2024 €
Trade Debtors	12,128	12,881
Sundry Debtors	2,407	251
Prepayments	100	100
	<u>14,635</u>	<u>13,232</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 €	2024 €
Accruals and deferred income	0	0
Trade Creditors	184	150
Directors Loans	0	0
	<u>184</u>	<u>150</u>

**7. BANK OVERDRAFT & LOANS**

	2025 €	2024 €
Bank Overdraft	0	0
Loan	23,640	12,560
	<u>23,640</u>	<u>12,560</u>

## KADLC ENGINEERING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

Period Ended 31st Dec 2025

#### 8. TAXATION CREDITORS

	2025	2024
	€	€
Corporation Tax	0	712
PAYE / PRSI	2,948	3,471
VAT	7,533	8,099
	<u>10,481</u>	<u>12,282</u>

#### 9. CALLED UP SHARE CAPITAL

	2025	2024
	€	€
<b>Authorised equity Interests</b>		
1,000,000 Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity interests</b>		
1 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>

#### 10. DIRECTORS AND THEIR INTERESTS

The directors in office in the year and their beneficial interests in the company at the balance sheet date and the beginning of the year (or on appointment if later) were as follows:

		Number of Shares	
		2025	2024
Declan Collins	Ordinary Shares of €1 each	100	100
Julie Collins	Ordinary Shares of €1 each	0	0

#### 11. RECONCILIATION OF MOVEMENTS IN SHAREHOLDER FUNDS

	2025	2024
	€	€
Profit for the period	(8,468)	5,948
	<u>(8,468)</u>	<u>5,948</u>
Opening shareholder funds	19,752	13,804
<b>Closing shareholder funds</b>	<u>11,284</u>	<u>19,752</u>

#### 12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 01 April 2026