

Company Number: 561685

**Drombanna Civil Engineering Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025**

Drombanna Civil Engineering Ltd
Contents

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 10

Drombanna Civil Engineering Ltd
Directors and Other Information

Directors

Patrick James Byrnes
Ann O'Loughlin

Company Secretary

Ann O'Loughlin

Company Number

561685

Registered Office

Drombanna
Limerick
Ireland

Business Address

Drombanna
Limerick

Accountants

Gaule Bermingham & Co Ltd
T/A Gaule Bermingham & Co
Chartered Accountants
61 O'Connell Street
Limerick

Drombanna Civil Engineering Ltd
Directors' Responsibilities Statement
for the financial year ended 30 April 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, the Reconciliation of Shareholders' Funds 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 Gaule Bermingham & Co Ltd, (Chartered Accountants), 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 April 2025."

Signed on behalf of the board

Patrick James Byrnes
Director

19 December 2025

Ann O'Loughlin
Director

19 December 2025

Drombanna Civil Engineering Ltd
Balance Sheet
as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>63,559</u>	<u>83,462</u>
Current Assets			
Debtors	7	29,705	43,736
Cash and cash equivalents		<u>427,308</u>	<u>336,355</u>
		457,013	380,091
Creditors: amounts falling due within one year	8	<u>(32,882)</u>	<u>(15,223)</u>
Net Current Assets		<u>424,131</u>	<u>364,868</u>
Total Assets less Current Liabilities		<u>487,690</u>	<u>448,330</u>
Provisions for liabilities	9	-	<u>(62)</u>
Net Assets		<u><u>487,690</u></u>	<u><u>448,268</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>487,590</u>	<u>448,168</u>
Equity attributable to owners of the company		<u><u>487,690</u></u>	<u><u>448,268</u></u>

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 Drombanna Civil Engineering Ltd, 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 19 December 2025 and signed on its behalf by:

Patrick James Byrnes
Director

Ann O'Loughlin
Director

Drombanna Civil Engineering Ltd
Reconciliation of Shareholders' Funds
as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	416,066	416,166
Profit for the financial year	-	32,102	32,102
At 30 April 2024	100	448,168	448,268
Profit for the financial year	-	39,422	39,422
At 30 April 2025	100	487,590	487,690

Drombanna Civil Engineering Ltd
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

1. General Information

Drombanna Civil Engineering Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is Drombanna, Limerick, Ireland. The principal activity of the company is civil engineering services & ground works. 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 year ended 30 April 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Plant & Machinery	-	12.5% Straight line
Motor Vehicles	-	12.5% 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.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

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.

Drombanna Civil Engineering Ltd
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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 profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	21,581	21,382
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	330	363
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Administration	1	1
Maintenance/ Ground Work	4	4
	<u> </u>	<u> </u>
	5	5
	<u> </u>	<u> </u>

Drombanna Civil Engineering Ltd
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

6. Tangible assets

	Plant & Machinery	Motor Vehicles	Total
	€	€	€
Cost			
At 1 May 2024	97,403	77,529	174,932
Additions	1,678	-	1,678
At 30 April 2025	<u>99,081</u>	<u>77,529</u>	<u>176,610</u>
Depreciation			
At 1 May 2024	59,647	31,823	91,470
Charge for the financial year	11,890	9,691	21,581
At 30 April 2025	<u>71,537</u>	<u>41,514</u>	<u>113,051</u>
Net book value			
At 30 April 2025	<u>27,544</u>	<u>36,015</u>	<u>63,559</u>
At 30 April 2024	<u><u>37,756</u></u>	<u><u>45,706</u></u>	<u><u>83,462</u></u>

7. Debtors	2025	2024
	€	€
Trade debtors	28,855	30,588
Taxation	850	13,148
	<u>29,705</u>	<u>43,736</u>

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	824	3,766
Taxation	14,636	6,967
Directors' current accounts (Note 12)	14,806	2,753
Accruals	2,616	1,737
	<u>32,882</u>	<u>15,223</u>

9. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

10. Income Statement

	2025	2024
	€	€
At 1 May 2024	448,168	416,066
Profit for the financial year	39,422	32,102
At 30 April 2025	<u>487,590</u>	<u>448,168</u>

11. Capital commitments

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

Drombanna Civil Engineering Ltd
Notes to the Abridged Financial Statements
for the financial year ended 30 April 2025

12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	113,043	102,328
Pension contributions	11,000	-
	<u>124,043</u>	<u>102,328</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Patrick James Byrnes	<u>14,806</u>	<u>2,753</u>

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 December 2025.