Company Number: 763969

Drumbawn Engineering Ltd

Abridged Unaudited Financial Statements

for the financial period from 14 May 2024 (date of incorporation) to 30 April 2025

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Drumbawn Engineering Ltd
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements of Drumbawn Engineering Ltd for the financial period from 14 May 2024 (date of incorporation) to 30 April 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 14 May 2024 (date of incorporation) to 30 April 2025 as set out on pages 4 to 7 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Drumbawn Engineering Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by a director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Balance Sheet for the period ended 30 April 2025 your duty to ensure that Drumbawn Engineering Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Drumbawn Engineering Ltd. You consider that Drumbawn Engineering Ltd is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Drumbawn Engineering Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

MICHAEL KELLY & COMPANY
Spencer Street,
Castlebar
Co.Mayo

2 January 2026

Drumbawn Engineering Ltd
BALANCE SHEET
as at 30 April 2025

	Notes	2025 €
Fixed Assets		
Tangible assets	**6**	**3,119**
Current Assets		
Cash at bank and in hand		**7,430**
Creditors: amounts falling due within one year	**7**	**(6,120)**
Net Current Assets		**1,310**
Total Assets less Current Liabilities		**4,429**
Capital and Reserves		
Called up share capital presented as equity		**100**
Retained earnings	**8**	**4,329**
Shareholders' Funds		**4,429**

I as Director of Drumbawn 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) I 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 period and of its profit or loss for such a financial period 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 2 January 2026 and signed on its behalf by:

Joseph Barrett
Director

1. General Information

Drumbawn Engineering Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 763969. The registered office of the company is Drumbawn House, Drumcurrabawn, Breaffy, Castlebar, Mayo, F23 E092, Ireland 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 financial statements.

Statement of compliance
The financial statements of the company for the financial period ended 30 April 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 period, 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 goods 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. Cost comprises purchase price and other directly attributable costs. 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 and machinery - 15% 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 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. 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 period 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 period, 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. Period of financial statements

The financial statements are for the 11 month 17 days period from 14 May 2024 (date of incorporation) to 30 April 2025.

4. Operating profit

	2025
	€
Operating profit is stated after charging:	
Depreciation of tangible assets	**550**

5. Employees

The average monthly number of employees, including director, during the financial period was 1, (2024 - 0).

	2025 Number
Director	**1**

6. Tangible assets

	Plant and machinery	Total
	€	€
Cost		
At 14 May 2024	-	-
Additions	3,669	3,669
At 30 April 2025	3,669	3,669
Depreciation		
At 14 May 2024	-	-
Charge for the financial period	550	550
At 30 April 2025	550	550
Net book value		
At 30 April 2025	**3,119**	**3,119**

7. Creditors

Amounts falling due within one year	2025
	€
Taxation	**3,415**
Director's current account	**500**
Accruals	**2,205**
	6,120

Drumbawn Engineering Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 14 May 2024 (date of incorporation) to 30 April 2025

8. Profit and loss account

	2025
	€
At 14 May 2024	**-**
Profit for the financial period	**4,329**
At 30 April 2025	**4,329**

9. Capital commitments

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

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 January 2026.