

Small Deliveries Sand & Gravel Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Small Deliveries Sand & Gravel Limited

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Small Deliveries Sand & Gravel Limited
DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Whelan Dowling and Associates, (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 director confirms 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



Alan Meade
Director

1 October 2025

Small Deliveries Sand & Gravel Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	84,674	64,830
Current Assets			
Stocks	9	377,637	371,205
Debtors	10	108,866	115,988
Cash and cash equivalents		161,096	109,069
		647,599	596,262
Creditors: amounts falling due within one year	11	(231,564)	(254,831)
Net Current Assets		416,035	341,431
Total Assets less Current Liabilities		500,709	406,261
Creditors:			
amounts falling due after more than one year	12	(37,944)	(34,045)
Net Assets		462,765	372,216
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		462,665	372,116
Equity attributable to owners of the company		462,765	372,216

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.

I as Director of Small Deliveries Sand & Gravel 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) 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 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 1 October 2025 and signed on its behalf by:



Alan Meade
 Director

Small Deliveries Sand & Gravel Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	321,640	321,740
Profit for the financial year	-	50,476	50,476
At 30 April 2024	100	372,116	372,216
Profit for the financial year	-	90,549	90,549
At 30 April 2025	100	462,665	462,765

Small Deliveries Sand & Gravel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Small Deliveries Sand & Gravel 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 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

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 and machinery	- 12.5% Straight Line
Fixtures, fittings and equipment	- 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Small Deliveries Sand & Gravel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Going concern

The directors consider that in preparing the financial statements they have taken into account all information that could reasonably be expected to be available. On this basis they consider that it is appropriate to prepare the financial statements on the going concern basis.

4. Critical Accounting Judgements and Estimates

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods.

5.	Operating profit	2025 €	2024 €
	Operating profit is stated after charging/(crediting):		
	Depreciation of tangible assets	19,579	17,847
	(Profit) on disposal of tangible assets	(20,431)	-
		1,855	1,063
6.	Interest payable and similar expenses	2025 €	2024 €
	Interest	1,855	1,063
		1,855	1,063

Small Deliveries Sand & Gravel Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

7. Employees

The average monthly number of employees, including director, during the financial year was 6, (2024 - 5).

	2025 Number	2024 Number
Directors	1	1
Staff	5	4
	<u>6</u>	<u>5</u>

8. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation				
At 1 May 2024	40,546	19,531	95,550	155,627
Additions	-	-	52,992	52,992
Disposals	-	-	(36,179)	(36,179)
At 30 April 2025	<u>40,546</u>	<u>19,531</u>	<u>112,363</u>	<u>172,440</u>
Depreciation				
At 1 May 2024	27,022	14,453	49,322	90,797
Charge for the financial year	5,068	1,381	13,130	19,579
On disposals	-	-	(22,610)	(22,610)
At 30 April 2025	<u>32,090</u>	<u>15,834</u>	<u>39,842</u>	<u>87,766</u>
Net book value				
At 30 April 2025	<u>8,456</u>	<u>3,697</u>	<u>72,521</u>	<u>84,674</u>
At 30 April 2024	<u>13,524</u>	<u>5,078</u>	<u>46,228</u>	<u>64,830</u>

9. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>377,637</u>	<u>371,205</u>

The replacement cost of stock did not differ significantly from the figures shown.

10. Debtors

	2025 €	2024 €
Trade debtors	90,046	98,369
Other debtors	5,000	5,000
Prepayments	13,820	12,619
	<u>108,866</u>	<u>115,988</u>

Small Deliveries Sand & Gravel Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	19,814	20,424
Net obligations under finance leases and hire purchase contracts	8,716	6,936
Trade creditors	150,135	183,888
Taxation	45,879	34,447
Director's current account (Note 16)	-	2,016
Accruals	7,020	7,120
	<u>231,564</u>	<u>254,831</u>
	<u>231,564</u>	<u>254,831</u>
	2025	2024
	€	€
	10,841	28,383
Bank of Ireland Loan	27,103	5,662
Finance leases and hire purchase contracts	<u>37,944</u>	<u>34,045</u>
	<u>37,944</u>	<u>34,045</u>
	2025	2024
	€	€
Loans	19,814	20,424
Repayable in one year or less, or on demand	10,841	28,383
Repayable between one and two years	<u>30,655</u>	<u>48,807</u>
	<u>30,655</u>	<u>48,807</u>
	2025	2024
	€	€
Net obligations under finance leases and hire purchase contracts	8,716	6,936
Repayable within one year	27,103	5,662
Repayable between one and five years	<u>35,819</u>	<u>12,598</u>
	<u>35,819</u>	<u>12,598</u>
	2025	2024
	€	€
At 1 May 2024	372,116	321,640
Profit for the financial year	90,549	50,476
	<u>462,665</u>	<u>372,116</u>
At 30 April 2025	<u>462,665</u>	<u>372,116</u>
	<u>462,665</u>	<u>372,116</u>
	2025	2024
	€	€
At 1 May 2024	372,116	321,640
Profit for the financial year	90,549	50,476
	<u>462,665</u>	<u>372,116</u>
At 30 April 2025	<u>462,665</u>	<u>372,116</u>
	<u>462,665</u>	<u>372,116</u>
	2025	2024
	€	€
At 1 May 2024	372,116	321,640
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	<u>462,665</u>	<u>372,116</u>
	2025	2024
	€	€
At 1 May 2024	372,116	321,640
Profit for the financial year	90,549	50,476
	<u>462,665</u>	<u>372,116</u>
At 30 April 2025	<u>462,665</u>	<u>372,116</u>
	<u>462,665</u>	<u>372,116</u>
	2025	2024
	€	€
At 1 May 2024	372,116	321,640
Profit for the financial year	90,549	50,476
	<u>462,665</u>	<u>372,116</u>
At 30 April 2025	<u>462,665</u>	<u>372,116</u>
	<u>462,665</u>	<u>372,116</u>

14. Capital commitments

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

15. Contingent liabilities

There are no contingent liabilities as at 30 April 2025

Small Deliveries Sand & Gravel Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

16. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	48,758	45,052
Pension contributions	14,065	13,395
	<u>62,823</u>	<u>58,447</u>

17. Controlling interest

The company is controlled by Alan Meade who owns 100% of the issued share capital in the company.

18. Events After the End of the Reporting Period

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 1 October 2025.