

Company Number: 561848

Kilrickle Construction Services Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Kilrickle Construction Services Ltd

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Kilrickle Construction Services Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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.

Signed on behalf of the board

Malcolm Hennigan
Director

8 January 2026

Mary Hennigan
Director

8 January 2026

Kilrickle Construction Services Ltd

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>10,309</u>	<u>12,409</u>
Current Assets			
Cash and cash equivalents		57,880	44,389
Creditors: amounts falling due within one year	8	<u>(24,828)</u>	<u>(4,562)</u>
Net Current Assets		<u>33,052</u>	<u>39,827</u>
Total Assets less Current Liabilities		<u>43,361</u>	<u>52,236</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	<u>43,261</u>	<u>52,136</u>
Equity attributable to owners of the company		<u>43,361</u>	<u>52,236</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 Kilrickle Construction Services 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 8 January 2026 and signed on its behalf by:

Malcolm Hennigan
Director

Mary Hennigan
Director

Kilrickle Construction Services Ltd
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	60,463	60,563
Loss for the financial year	-	(8,327)	(8,327)
At 30 April 2024	100	52,136	52,236
Loss for the financial year	-	(8,875)	(8,875)
At 30 April 2025	100	43,261	43,361

Kilrickle Construction Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Kilrickle Construction Services Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 561848. The registered office of the company is Sandfield, Ardara, Donegal, F94 HN77 which is also the principal place of business of the company. The principal activity of the company is engineering consultancy. 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 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 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. 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:

Fixtures, fittings and equipment	-	12.5% straight line
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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

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

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.

Ordinary share capital

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

Kilrickle Construction Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

3. Significant accounting judgements and key sources of estimation uncertainty

In the opinion of the directors, there are no critical accounting judgements made in the application of these accounting policies that have a significant effect on the financial statements or estimates with a significant risk of material adjustment in the next year.

4. Going concern

After reviewing the company's forecasts, plans and financial projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

5. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	2,100	2,190
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024	29,509	29,509
	<u> </u>	<u> </u>
At 30 April 2025	29,509	29,509
	<u> </u>	<u> </u>
Depreciation		
At 1 May 2024	17,100	17,100
Charge for the financial year	2,100	2,100
	<u> </u>	<u> </u>
At 30 April 2025	19,200	19,200
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	10,309	10,309
	<u> </u>	<u> </u>
At 30 April 2024	12,409	12,409
	<u> </u>	<u> </u>

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Directors' current accounts (Note 11)	23,628	3,362
Accruals	1,200	1,200
	<u> </u>	<u> </u>
	24,828	4,562
	<u> </u>	<u> </u>

9. Income Statement

	2025	2024
	€	€
At 1 May 2024	52,136	60,463
Loss for the financial year	(8,875)	(8,327)
	<u> </u>	<u> </u>
At 30 April 2025	43,261	52,136
	<u> </u>	<u> </u>

Kilrickle Construction Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Capital commitments

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

11. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Malcolm Hennigan	<u>23,628</u>	<u>3,362</u>

12. Controlling interest

Malcolm and Mary Hennigan are controlling parties of the company holding 50% (2024: 50% each) of the company's share capital each.

13. Post-Balance Sheet Events

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

14. Key management personnel

The directors and key management personnel have the authority and responsibility for planning, directing and controlling the activities of the company. They are considered to be the key personnel. The total remuneration in respect of key management was €0 (2024: €0)

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 8 January 2026.