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**KILTURRA GROUNDWORKS LTD.**

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**Directors and other information.**

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Registered Office

Illaubraun, Inagh, Co. Clare.

Directors

Paul Fitzsimons

Tanya Moody

Secretary

Paul Fitzsimons

Accountants

FDC Accountants – Tax Consultants  
(Western Region) Limited  
8 Carmody Street Business Park,  
Ennis,  
Co. Clare.

Bankers

AIB, Bank Place, Ennis, Co. Clare.

Solicitors

P.F. Moloney & Co.,  
5 Bindon Street,  
Ennis,  
Co. Clare.

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**Statement of Directors' responsibilities and declaration on unaudited financial statement.**

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

**General Responsibilities**

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 the 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 the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts 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 3 to 6.

- 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 judgement underlying them. They have prepared on the going concern basis on the ground that the company will continue in business.
- The directors confirm that they have made available to FDC Accountants – Tax Consultants (Western Region) Limited, all the company's accounting records and provided all the information necessary for all 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 year ended 31<sup>st</sup> July, 2025.

This report was approved by the board on 9<sup>th</sup> March, 2026 and signed on its behalf by

**Paul Fitzsimons**  
**Director**

**Tanya Moody**  
**Director**

**Date: 9<sup>th</sup> March 2026**

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**KILTURRA GROUNDWORKS LTD.**

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**Abridged Balance Sheet as at 31<sup>st</sup> July, 2025**

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	Notes	2025 €	2024 €
<b><u>Current Assets</u></b>			
Cash at Bank/on hand		55	55
		<hr/>	<hr/>
		55	55
<b><u>Creditors</u></b> (Amounts falling due within 1 year):-	3	(5,392)	(5,032)
		<hr/>	<hr/>
<b><u>Net Current Liabilities</u></b>		(5,337)	(4,977)
		<hr/>	<hr/>
<b><u>Total Assets Less Liabilities</u></b>		(5,337)	(4,977)
		<hr/> <hr/>	<hr/> <hr/>
<b><u>Capital &amp; Reserves</u></b>			
Called Up Share Capital	4	100	100
Profit & Loss Account		(5,437)	(5,077)
		<hr/>	<hr/>
<b>Shareholders Funds</b>		(5,337)	4,977
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**KILTURRA GROUNDWORKS LTD.**

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**Abridged Balance Sheet as at 31<sup>st</sup> July, 2025**

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For the year in question, the company is availing itself of the exemption from an audit provided for by chapter 15 of part 6 of the Companies Act 2014.

The company is availing itself of the exemption on the grounds that it satisfies the conditions specified in Section 358.

No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company.

The directors acknowledge that they have responsibility for:

- (a). Ensuring the company keeps accounting records which comply with the requirements of the Companies Act 2014, and
- (b). Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial year and to otherwise comply with provisions of the companies act 2014 relating to accounts so far as they are applicable to the company.

In preparing these financial statements the directors have relied on the exemptions contained in Section 352 Companies Act 2014 on the grounds that the company is entitled to those exemptions as a small Company and the abridged financial statements have been prepared in accordance with section 353 Companies Act 2014.

**Paul Fitzsimons**  
**Director**

**Tanya Moody**  
**Director**

**Date: 9<sup>th</sup> March, 2026**

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**Notes to abridged financial statements.**

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**1. Accounting Policies**

The significant accounting policies adopted by Kilturra Groundworks Ltd are as follows:-

**Basis of Preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish stature comprising the Companies Acts, 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

**Tangible Assets & Depreciation**

Depreciation is provided on a reducing balance basis to write off the cost of assets over their estimated useful lives. The following annual rates are used:-

Motor Vehicles	20%
Equipment	12.5%

**Leasing and Hire Purchase**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over their estimated useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligations outstanding in each period.

**Cash at bank and on hand**

Cash and Cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liability on the statement of financial position.

**Cash Flow statement exemption**

The Company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

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**KILTURRA GROUNDWORKS LTD.**

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**Notes to the Accounts**

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**3. Creditors** (Amounts falling due within one year)

	<b>2025</b>	<b>2024</b>
	€	€
Trade Creditors & Accruals	3,534	3,194
Corporation Tax	30	30
Directors Current Account	1,828	1,808
	<u>5,392</u>	<u>4,692</u>
	=====	=====

**4. Share Capital****Authorised:**

1,000,000 Ordinary Shares at €1 each	1,000,000	1,000,000
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**Issued & Fully Paid:**

100 Ordinary Shares at €1 each	<u>100</u>	<u>100</u>
	=====	=====

**5. Directors & Their Interests**

The Interests of Directors in the Share Capital of the Company at 31<sup>st</sup> July, 2025 and the 31<sup>st</sup> July, 2024, were as follows:-

**Director:**

	<b><u>Ordinary Shares</u></b>	
	<b><u>31/07/2025</u></b>	<b><u>31/07/2024</u></b>
Paul Fitzsimons	95	95
Tanya Moody	5	5

**6. Approval of Financial Statements**

The directors approved the Financial Statements on 9<sup>th</sup> March, 2026.