

**DOUBLE D BRICK AND BLOCK LIMITED  
ACCOUNTS 2025**

**DOUBLE D BRICK AND BLOCK LIMITED  
REPORT AND  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**DOUBLE D BRICK AND BLOCK LIMITED**

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**DOUBLE D BRICK AND BLOCK LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors	7	28,507	26,762
Cash at bank and in hand	8	38,426	33,631
		<u>66,933</u>	<u>60,393</u>
Creditors: amounts falling due within one year	9	(3,073)	(5,075)
		<u>63,860</u>	<u>55,318</u>
<b>Net current assets</b>		<b>63,860</b>	<b>55,318</b>
<b>Total assets less current liabilities</b>		<b>63,860</b>	<b>55,318</b>
<b>Net assets</b>		<b>63,860</b>	<b>55,318</b>
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account	11	63,760	55,218
<b>Shareholders' funds</b>		<b>63,860</b>	<b>55,318</b>

I, as director of Double D Brick and Block Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(e) 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 state 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

(f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

**Daragh Barry**

Director

Date: 16 October 2025

The notes on pages 2 to 8 form part of these financial statements.

## **DOUBLE D BRICK AND BLOCK LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

#### **1. General information**

The financial statements comprise of the Statement of income and retained earnings, the Statement of financial position and the related notes constitute the financial statements of Double D Brick and Block Limited for the financial year ended 31st March 2025.

Double D Brick and Block Limited is incorporated and registered in the Republic of Ireland (CRO number: 647514). The principle place of business of the company is 5 Connolly Avenue, Malahide, Co. Dublin. The nature of the company's operations and its principal activities are set out in the Directors' report.

##### **1.1 Statement of compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS 102), applying Section 1A of that standard.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared on a going concern basis in accordance with historical cost convention modified to include certain items at fair value. 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 United Kingdom and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the act, in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3)

The following principal accounting policies have been applied:

##### **2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

##### **2.3 Intangible fixed assets and depreciation**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Statement of income and retained earnings over its useful economic life.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**2. Accounting policies (continued)**

**2.4 Foreign currency translation**

**Functional and presentation currency**

The company's functional and presentational currency is Euro.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of income and retained earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

**2.5 Finance costs**

Finance costs are charged to statement of income and retained earnings over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.6 Current and deferred taxation**

The charge for taxation is based on the profit for the financial period and is calculated with reference to the tax rates applying at the financial period end date in the jurisdiction where the tax is applied.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**2.7 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

## **DOUBLE D BRICK AND BLOCK LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

#### **2. Accounting policies (continued)**

##### **2.8 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### **2.9 Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Financial assets and liabilities that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Financial assets and liabilities are offset at the net amount reported in the Statement of Financial Position when there is an enforceable to set off the recognised amount of cash or other consideration, expected to be paid or received.

##### **2.10 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### **2.11 Provisions for liabilities**

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

## DOUBLE D BRICK AND BLOCK LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

#### 3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

#### 4. Employees

The average monthly number of employees, including the director, during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Directors	1	1
Site Workers	5	7
	<u>6</u>	<u>8</u>

#### 5. Director's remuneration

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Director's emoluments	77,232	77,731
	<u>77,232</u>	<u>77,731</u>

## DOUBLE D BRICK AND BLOCK LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

#### 6. Taxation

	2025 €	2024 €
<b>Corporation tax</b>		
Current tax on profits for the year	248	-
Adjustments in respect of previous periods	-	(4,780)
	<u>248</u>	<u>(4,780)</u>
<b>Total current tax</b>	<u>248</u>	<u>(4,780)</u>
<b>Deferred tax</b>		
Tax losses	972	(972)
<b>Total deferred tax</b>	<u>972</u>	<u>(972)</u>
<b>Tax on profit/(loss)</b>	<u>1,220</u>	<u>(5,752)</u>

#### **Factors affecting tax charge for the year**

The tax assessed for the year is lower than the standard rate of corporation tax in Ireland of 12.5%. The differences are explained below:

	2025 €	2024 €
Profit/(loss) on ordinary activities before tax	<u>9,762</u>	<u>(46,021)</u>
Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	1,220	(5,753)
<b>Effects of:</b>		
Utilisation of tax losses	(972)	(4,779)
Adjustments to tax charge in respect of prior periods	972	4,780
<b>Total tax charge for the year</b>	<u>1,220</u>	<u>(5,752)</u>

## DOUBLE D BRICK AND BLOCK LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

#### 7. Debtors

	2025 €	2024 €
Trade debtors	4,895	4,885
Prepayments	100	100
VAT repayable	2,149	314
Corporation tax	-	9,800
Other debtors	21,363	10,691
Relevant contract tax	13,615	8,999
Deferred tax	-	972
	<u>42,122</u>	<u>35,761</u>

#### 8. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	38,426	33,631
	<u>38,426</u>	<u>33,631</u>

#### 9. Creditors: Amounts falling due within one year

Taxation and social insurance	9,490	7,524
Accruals	6,950	6,550
	<u>16,440</u>	<u>14,074</u>

#### 10. Deferred taxation

	2025 €
At beginning of year	972
Charged to profit or loss	(972)
<b>At end of period</b>	<u>-</u>

## DOUBLE D BRICK AND BLOCK LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

#### 10. Deferred taxation (continued)

The deferred tax asset is made up as follows:

	2025 €	2024 €
Tax losses carried forward	-	972
	<u>-</u>	<u>972</u>
	<u>-</u>	<u>972</u>

#### 11. Reserves

##### Profit & loss account

The profit and loss account represents cumulative gains and losses recognised in the Statement of Income and Retained Earnings, net of transfers to and from other reserves and dividends paid.

#### 12. Appropriation of Profit & loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	55,218	95,487
Other movement in the profit and loss account	8,542	(40,269)
<b>Profit and loss account carried forward at the end of the year</b>	<u>63,760</u>	<u>55,218</u>
	<u>63,760</u>	<u>55,218</u>

#### 13. Approval of financial statements

The director approved these financial statements for issue on 16 October 2025.