

Company Number : 501909

DJK CONSULTING ENGINEERS LIMITED

**Abridged & Unaudited Financial Statements
Year Ended 31/08/2025**

DJK Consulting Engineers Limited

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DIRECTORS & OTHER INFORMATION

Directors: Dan Kennedy
Yvonne Kennedy

Secretary: Dan Kennedy

Company No: 501909

Registered Office: Ballymacahill Rd., Roslevan, Ennis, Co. Clare

Independent Accountants: Loughran & Co., Clash, Tralee, Co. Kerry

Bankers: AIB Bank, Castle St., Tralee, Co. Kerry

DIRECTORS' RESPONSIBILITIES STATEMENT

General responsibilities

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 the 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" 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 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 and 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements comprising the Balance Sheet, the Accounting Policies and the related notes:

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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Loughran & Co Chartered Certified Accountants, all the company's accounting records and provided all the information, books and documents necessary for 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 31/08/2025.

Dan Kennedy
Director

Yvonne Kennedy
Director

Date 31\01\2026

Extract from Directors Report in accordance with Section 329 of the Companies Act 2014

The director's and secretary's interests in the shares of the company are as follows;

<u>Name</u>	<u>Class of Share</u>	<u>Number Held At:</u>	
		<u>31/08/2025</u>	<u>31/08/2024</u>
Mr Dan Kennedy (director/secretary)	Ordinary Shares	5	5
Mrs. Yvonne Kennedy (director)	Ordinary Shares	5	5

There were no changes in the shareholdings between 31/08/2025 and the date of signing the financial statements.

As per Articles of Association directors do not rotate.

<u>BALANCE SHEET AS AT 31/08/2025</u>	<u>Note</u>	<u>2025</u> €	<u>2024</u> €
<u>Fixed Assets</u>			
Tangible Assets	2	<u>838</u>	<u>1,118</u>
Current Assets	3	1,594	1,386
Creditors: amounts falling due within one year	4	<u>-8,354</u>	<u>-7,813</u>
Net Current Assets\<Liabilities>		<u>-6,760</u>	<u>-6,427</u>
Total Assets less Current Liabilities		<u><u>-5,922</u></u>	<u><u>-5,309</u></u>
<u>Capital & Reserves</u>			
Called up Share Capital		10	10
Profit & Loss Account	5	<u>-5,932</u>	<u>-5,319</u>
Total Equity Shareholders Funds		<u><u>-5,922</u></u>	<u><u>-5,309</u></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 FRS102 "The Financial Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of DJK Consulting Engineers 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 in s.358 are satisfied,
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to;
 - (i) keep adequate accounting records and prepare statutory 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 year, and
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) In preparing these abridged financial statements the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is entitled to the benefit of that exemption as a small company. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board;

Dan Kennedy
Director

Yvonne Kennedy
Director

Date 31\01\2026

NOTES TO THE ACCOUNTS FOR THE 12 MONTHS ENDED 31/08/2025

1. 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 31/08/2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council. There have been no transitional adjustments made.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

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.

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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date. Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements. Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Retirement Benefits

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

Fixed Assets

Fixed Assets are stated at Cost less Accumulated Depreciation
Depreciation is charged on Assets as follows:

Furniture & Computers 20% Straight Line

Significant Accounting Judgements & 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 expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets Long-lived assets, consisting primarily of Tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts.

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an ongoing basis.

2. FIXED ASSETS

<u>Cost</u>	<u>Furniture & Computers</u>	<u>Total</u>
Balance 01/09/2024	4,398	4,398
Additions	0	0
Balance @ 31/08/2025	<u>4,398</u>	<u>4,398</u>
<u>Accumulated Depreciation</u>		
Balance 01/09/2024	3,280	3,280
Charge for Year	280	280
Balance @ 31/08/2025	<u>3,560</u>	<u>3,560</u>
Net Book Value @ 31/08/2025	<u>838</u>	<u>838</u>
Net Book Value @ 31/08/2024	<u>1,118</u>	<u>1,118</u>

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	<u>2025</u>	<u>2024</u>
	€	€
<u>3. Current Assets</u>		
Cash at Bank	1,108	1,386
Prepayments	86	0
Trade Debtors	400	0
	<u>1,594</u>	<u>1,386</u>

	<u>2025</u>	<u>2024</u>
	€	€
<u>4. Creditors: Amounts falling due within one year</u>		
Amounts owed to credit institutions	229	278
Directors Current Account	7,307	4,507
Accrued Expenses	783	2,937
PAYE	35	76
VAT	0	15
	<u>8,354</u>	<u>7,813</u>

Taxation and social welfare is payable in accordance with the statutory provisions.
Trade creditors and accruals are payable in accordance with standard commercial credit terms.

	<u>2025</u>	<u>2024</u>
	€	€
<u>5. Profit & Loss Account</u>		
Opening Balance	-5,319	-7,679
<Loss>\Profit for the Financial Year	<u>-613</u>	<u>2,360</u>
Closing Balance	<u>-5,932</u>	<u>-5,319</u>

6. Staff Numbers and Costs

The average monthly number of employees for the year was 2.
These numbers include executive directors.

	<u>2025</u>	<u>2024</u>
	€	€
The aggregate payroll costs of these employees were as follows		
Wages & Salaries	0	0
Social Welfare Costs	0	0
	<u>0</u>	<u>0</u>

	<u>2025</u>	<u>2024</u>
	€	€
<u>7. Directors remuneration and transactions</u>		
Salary	<u>0</u>	<u>0</u>

8. Related Party Transactions & Controlling Party

There were no related party transactions other than as outlined in note 4 to the financial statements. There is no ultimate controlling party.

9. Post Balance Sheet events

There have been no significant events affecting the company since the year-end other than the decision to cease operations.

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10. Capital Commitments

The Company had no material capital commitments at the financial year-ended 31\08\2025.

11. Approval of Financial Statements

The Financial Statements were approved by the board on 31\01\2026 and signed on their behalf by;

Dan Kennedy
Director

Yvonne Kennedy
Director