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**K.L.E Construction & Maintenance Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

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# K.L.E Construction & Maintenance Limited

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# K.L.E Construction & Maintenance Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 he 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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 he 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 he has made available to Hugh McCarthy & 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 his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

### Signed on behalf of the board

John Lynch  
Director



Date: \_\_\_\_\_

30/01/2026

**K.L.E Construction & Maintenance Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	1	1
<b>Current Assets</b>			
Receivables	7	1,456	2,548
Cash and cash equivalents		9,904	7,432
		<u>11,360</u>	<u>9,980</u>
<b>Payables: amounts falling due within one year</b>	8	(18,768)	(20,902)
<b>Net Current Liabilities</b>		<u>(7,408)</u>	<u>(10,922)</u>
<b>Total Assets less Current Liabilities</b>		<u>(7,407)</u>	<u>(10,921)</u>
<b>Equity</b>			
Called up share capital presented as equity	10	100	100
Retained earnings		(7,507)	(11,021)
<b>Equity attributable to owners of the company</b>		<u>(7,407)</u>	<u>(10,921)</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.

I as Director of K.L.E Construction & Maintenance 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,

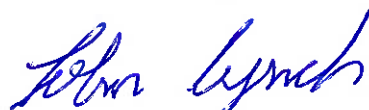
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 30/01/2026 and signed on its behalf by:

John Lynch  
 Director



**K.L.E Construction & Maintenance Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 July 2023</b>	100	(8,964)	(8,864)
Loss for the financial year	-	(2,057)	(2,057)
<b>At 30 June 2024</b>	100	(11,021)	(10,921)
Profit for the financial year	-	3,514	3,514
<b>At 30 June 2025</b>	<b>100</b>	<b>(7,507)</b>	<b>(7,407)</b>

# K.L.E Construction & Maintenance Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

K.L.E Construction & Maintenance Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 10 Earlsfort Lane, Lucan, County Dublin, Ireland which is also the principal place of business of the company. The principal activity of the company is that of construction and construction related activities.

There has been no significant change in these activities during the financial year ended 30 June 2025. 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 June 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. 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.

#### Revenue

Revenue comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	- 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 receivables

Trade and other receivables 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

#### Trade and other payables

Trade and other payables 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.

## K.L.E Construction & Maintenance Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

#### Taxation and deferred 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.

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 Statement of Financial Position date.

#### Ordinary share capital

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

#### 3. Revenue

The whole of the company's revenue is attributable to its market in the Republic of Ireland and is derived from the principal activity of construction and construction related activities.

4. Operating profit/(loss)	2025	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of property, plant and equipment	-	2,693
	<u>          </u>	<u>          </u>

#### 5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

#### 6. Property, plant and equipment

	Motor vehicles	Total
	€	€
<b>Cost</b>		
At 1 July 2024	21,545	21,545
	<u>          </u>	<u>          </u>
At 30 June 2025	21,545	21,545
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 July 2024	21,544	21,544
	<u>          </u>	<u>          </u>
At 30 June 2025	21,544	21,544
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
At 30 June 2025	1	1
	<u>          </u>	<u>          </u>
At 30 June 2024	1	1
	<u>          </u>	<u>          </u>

7. Receivables	2025	2024
	€	€
Director's current account (Note 13)	-	2,548
Taxation and social welfare	1,456	-
	<u>          </u>	<u>          </u>
	<u>1,456</u>	<u>2,548</u>

## K.L.E Construction & Maintenance Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>8. Payables</b>		<b>2025</b>	<b>2024</b>
		€	€
	<b>Amounts falling due within one year</b>		
	Taxation and social welfare	330	6,416
	Director's current account (Note 13)	13,593	-
	Other creditors	-	9,641
	Accruals	4,845	4,845
		<u>18,768</u>	<u>20,902</u>
<b>9. Taxation and social welfare</b>		<b>2025</b>	<b>2024</b>
		€	€
	<b>Receivables:</b>		
	PAYE	1,456	-
		<u>1,456</u>	<u>-</u>
	<b>Payables:</b>		
	VAT	330	2,534
	PAYE	-	1,043
	PRSI	-	2,639
	Subcontractors tax	-	200
		<u>330</u>	<u>6,416</u>
<b>10. Share capital</b>		<b>2025</b>	<b>2024</b>
		€	€
	<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>
	<b>Authorised</b>		
	Ordinary Shares	100,000	€1.00 each
		<u>100,000</u>	<u>100,000</u>
	<b>Allotted, called up and fully paid</b>		
	Ordinary Shares	100	€1.00 each
		<u>100</u>	<u>100</u>
	The director's and the secretary's interests in the shares of the company are as follows:-		
		<b>Number Held</b>	
		<b>At</b>	
	<b>Name</b>	<b>30/06/25</b>	<b>01/07/24</b>
	<b>Class of Shares</b>		
	John Lynch	50	50
		<u>50</u>	<u>50</u>
<b>11. Income Statement</b>		<b>2025</b>	<b>2024</b>
		€	€
	At 1 July 2024	(11,021)	(8,964)
	Profit/(loss) for the financial year	3,514	(2,057)
		<u>(7,507)</u>	<u>(11,021)</u>
	At 30 June 2025		
		<u>(7,507)</u>	<u>(11,021)</u>
<b>12. Capital commitments</b>			
	The company had no material capital commitments at the financial year-ended 30 June 2025.		

**K.L.E Construction & Maintenance Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

<b>13. Director's remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	€	€
Director's remuneration	47,897	54,640
Remuneration	<u>47,897</u>	<u>54,640</u>

The following amounts are repayable to the director:

	<b>2025</b>	<b>2024</b>
	€	€
John Lynch	13,593	-
	<u>13,593</u>	<u>-</u>

**14. Controlling interest**

The company is owned and controlled by its directors as outlined in the directors report.

**15. Events After the End of the Reporting Period**

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

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 30/01/2026.

