

Company Number: 560623

Donal Considine Building Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Donal Considine Building Ltd

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Donal Considine Building Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Donal Considine Maria Considine
Company Secretary	Donal Considine
Company Number	560623
Business Address	Newgrove Tulla Co. Clare Ireland
Accountants	Eamon Keane & Co Certified Public Accountants & Statutory Auditors Kilrush Road Ennis Co. Clare Republic of Ireland
Bankers	Bank of Ireland Scariff Clare Ireland

Donal Considine Building Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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

"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 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" 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds 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 Eamon Keane & Co, (Certified Public 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 financial year ended 30 April 2025."

Signed on behalf of the board

Donal Considine
Director

15 January 2026

Maria Considine
Director

15 January 2026

Donal Considine Building Ltd

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	236,604	247,923
Current Assets			
Stocks	7	16,000	18,000
Debtors	8	31,225	37,736
Cash and cash equivalents		613,595	340,217
		660,820	395,953
Creditors: amounts falling due within one year	9	(286,323)	(250,846)
Net Current Assets		374,497	145,107
Total Assets less Current Liabilities		611,101	393,030
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		611,001	392,930
Equity attributable to owners of the company		611,101	393,030

We as Directors of Donal Considine Building 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 15 January 2026 and signed on its behalf by:

Donal Considine
Director

Maria Considine
Director

Donal Considine Building Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	290,990	291,090
Profit for the financial year	-	101,940	101,940
At 30 April 2024	100	392,930	393,030
Profit for the financial year	-	218,071	218,071
At 30 April 2025	100	611,001	611,101

Donal Considine Building Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Donal Considine Building Ltd is a company limited by shares incorporated in Ireland.

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 year ended 30 April 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.

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" 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.

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.

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:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	12.5% Straight line

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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.

Donal Considine Building Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	24,961	44,368
Profit on disposal of intangible fixed assets	(14,842)	-
	<u><u> </u></u>	<u><u> </u></u>
4. Employees		
The average monthly number of employees, including directors		
	2025	2024
	Number	Number
Employees	7	7
	<u><u> </u></u>	<u><u> </u></u>
5. Tax on profit	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	23,318	14,563
	<u><u> </u></u>	<u><u> </u></u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 12.50%	241,389	116,503
	<u><u> </u></u>	<u><u> </u></u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	30,174	14,563
Effects of:		
Capital allowances for period in excess of depreciation	(6,856)	-
	<u><u> </u></u>	<u><u> </u></u>
Total tax charge for the financial year (Note 5 (a))	23,318	14,563
	<u><u> </u></u>	<u><u> </u></u>

Donal Considine Building Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 May 2024	348,528	203	110,703	459,434
Additions	31,800	-	-	31,800
Disposals	(33,500)	-	(22,386)	(55,886)
At 30 April 2025	<u>346,828</u>	<u>203</u>	<u>88,317</u>	<u>435,348</u>
Depreciation				
At 1 May 2024	155,591	-	55,920	211,511
Charge for the financial year	18,753	-	6,208	24,961
On disposals	(20,940)	-	(16,788)	(37,728)
At 30 April 2025	<u>153,404</u>	<u>-</u>	<u>45,340</u>	<u>198,744</u>
Net book value				
At 30 April 2025	<u>193,424</u>	<u>203</u>	<u>42,977</u>	<u>236,604</u>
At 30 April 2024	<u>192,937</u>	<u>203</u>	<u>54,783</u>	<u>247,923</u>
7. Stocks			2025	2024
			€	€
Work in progress			<u>16,000</u>	<u>18,000</u>
The replacement cost of stock did not differ significantly from the figures shown.				
8. Debtors			2025	2024
			€	€
Trade debtors			31,225	36,963
Taxation			-	773
			<u>31,225</u>	<u>37,736</u>
9. Creditors			2025	2024
Amounts falling due within one year			€	€
Payments received on account			20,000	20,000
Net obligations under finance leases and hire purchase contracts			16,972	32,639
Trade creditors			52,120	15,026
Amounts owed to group undertakings			-	3,000
Taxation			33,777	25,327
Directors' current accounts (Note 12)			154,108	145,508
Accruals			9,346	9,346
			<u>286,323</u>	<u>250,846</u>

Donal Considine Building Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

10. Profit and loss account

	2025	2024
	€	€
At 1 May 2024	392,930	290,990
Profit for the financial year	218,071	101,940
	<hr/>	<hr/>
At 30 April 2025	611,001	392,930
	<hr/> <hr/>	<hr/> <hr/>

11. Capital commitments

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

12. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	63,839	62,547
Pension contributions	12,000	6,000
	<hr/>	<hr/>
	75,839	68,547
	<hr/> <hr/>	<hr/> <hr/>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Donal Considine	154,108	145,508
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