Registered number: 767860

KERRIGAN CONSULTING ENGINEERING LTD

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

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GENERAL INFORMATION

Director	Ronan Kerrigan (appointed 16 July 2024)
Company secretary	Lorna Greene
Registered number	767860
Registered office	Fearbranagh, Multyfarnham, Co. Westmeath
Accountants	Kinnear & Co Dublin Road Mullingar Co. Westmeath
Bankers	Bank of Ireland The Bank Building 52 Oliver Plunkett Street Mullingar Co. Westmeath

DIRECTOR'S RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

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 which they are satisfied give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the profit or loss of the company for the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and with 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.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- 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 and enable the financial statements to be audited. 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.

KERRIGAN CONSULTING ENGINEERING LTD

ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025

	Note		2025 €
Fixed assets			
Tangible assets	5		44,524
			44,524
Current assets			
Stocks	6	6,698	
Debtors: amounts falling due within one year	7	25,410	
Cash at bank and in hand		8,654	
		40,762	
Creditors: amounts falling due within one year	8	(51,826)	
Net current (liabilities)/assets			(11,064)
Total assets less current liabilities			33,460
Creditors: amounts falling due after more than one year	9		(22,604)
Net assets			10,856
Capital and reserves			
Called up share capital presented as equity			100
Profit and loss account			10,756
Shareholders' funds			10,856

ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025

I, as director of Kerrigan Consulting Engineering Ltd, 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 financial year and of its profit or loss for such a financial 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 on 18 February 2026.

Ronan Kerrigan
Director

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

1. General information

The Company's functional and presentation currency is the Euro (€).

Kerrigan Consulting Engineering Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 767860). The Registered Office is Fearbranagh, Multyfarnham, Co. Westmeath.

Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) applying section 1A of that Standard.

2. 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.

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the 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 UK and Republic of Ireland*, issued by the Financial Reporting Council, applying section 1A of that Standard.

2.2 Turnover

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is recognised upon delivery of the goods and services to the customer.

2.3 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, by equal annual instalments (except where otherwise stated) principally, as follows:

Motor vehicles	- over 8 years
Office equipment	- over 8 years

2. Accounting policies (continued)

2.4 Trade debtors and other financial assets

Short-term trade debtors are measured at transaction price less any impairment. Loans receivable are initially recorded at fair value, net of transaction costs, and are subsequently stated at amortised cost using the effective interest rate method less any impairment. Loans receivable with no stated interest rate and repayable within one year or on demand are not amortised.

Loans receivable are classified as current assets unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

2.5 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

2.6 Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals is charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

2.7 Trade creditors

Short term trade creditors are measured at the transaction price.

2.8 Taxation and deferred taxation

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

Full provision for deferred tax assets and liabilities is made at current tax rates on 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, 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. Accounting policies (continued)

2.9 Stocks

Work in progress on construction is stated at cost, adjusted by attributable profits or losses, less progress payments received. Work in progress is stated at the lower of cost and net realisable value. Cost is compromised of direct labour, materials, and an appropritae proportion of overheads.

3. Employees

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

	2025
	No.
Persons Employed	2

4. Director's remuneration

	2025
	€
Director's emoluments	18,270
	18,270

Emoluments paid to persons connceted with the director amounted to €26,951.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

5. Tangible fixed assets

	Motor vehicles €	Office equipment €	Total €
Cost			
Additions	48,253	2,632	50,885
At 30th June 2025	48,253	2,632	50,885
Depreciation			
Charge for the financial year on owned assets	-	329	329
Charge for the financial year on financed assets	6,032	-	6,032
At 30th June 2025	6,032	329	6,361
Net book value			
At 30th June 2025	42,221	2,303	44,524

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

	2025 €
Motor vehicles	42,221
	42,221

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

6. Stocks

	2025
	€
Work in progress	6,698
	6,698

7. Debtors

	2025
	€
Trade debtors	24,502
Prepayments	908
	25,410

8. Creditors: Amounts falling due within one year

	2025
	€
Corporation tax	1,970
Taxation and social insurance	4,345
Obligations under finance leases and hire purchase contracts	8,750
Ronan Kerrigan	33,001
Accruals	3,760
	51,826

The balance owed to Ronan Kerrigan is unsecured, interest free and repayable on demand.

9. Creditors: Amounts falling due after more than one year

	2025
	€
Obligations under finance leases and hire purchase contracts	22,604
	22,604

10. Hire purchase and finance leases

Minimum lease payments under hire purchase fall due as follows:

	2025
	€
Within one year	8,750
Between 1-2 years	8,750
Between 2-5 years	13,854
	31,354

11. Appropriation of profit and loss account

	2025
	€
Profit/(loss) for the financial year	10,756
Profit and loss account carried forward at the end of the financial year	10,756

12. Basis of preparing financial statements

The company earned a net profit before tax of €10,756 for the year ended 30th June 2025 and, at that date, the company's current liabilities exceeded its current assets by €11,064. Included in current liabilities is an amount due to the director of €33,000.

If the company were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amounts, and to provide for further liabilities that may arise, and to reclassify fixed assets and long term liabilities as current assets and liabilities.

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the continuance of the financial support from the director as described above.

In the circumstances, the directors believe that it is appropriate for the financial statements to be prepared on the going concern basis.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

13. Approval of financial statements

The director approved these financial statements for issue on 18 February 2026