

Company Number: 305437

K.C. Mechanical Services Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

K.C. Mechanical Services Ltd
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K.C. Mechanical Services Ltd
DIRECTORS AND OTHER INFORMATION

Directors Billy Casey
Marie Casey

Company Secretary Billy Casey

Company Number 305437

Registered Office and Business Address Hacklow
Old Kilcullen
Co. Kildare

Accountants Edward P. Tully & Co.
Chartered Accountants
Unit 6
Ryebrook Business Park
Leixlip
Co. Kildare
W23 E726
Ireland

K.C. Mechanical Services Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 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", applying Section 1A of that Standard, 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 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 Edward P. Tully & Co., (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 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 31 July 2025."

Signed on behalf of the board

Billy Casey
Director

19 March 2026

Marie Casey
Director

19 March 2026

K.C. Mechanical Services Ltd
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of K.C. Mechanical Services Ltd for the financial year ended 31 July 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 July 2025 as set out on pages 6 to 11 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of K.C. Mechanical Services Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and we compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors, and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 July 2025 your duty to ensure that K.C. Mechanical Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of K.C. Mechanical Services Ltd. You consider that K.C. Mechanical Services Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of K.C. Mechanical Services Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

EDWARD P. TULLY & CO.
Chartered Accountants and Registered Auditors
Unit 6
Ryebrook Business Park
Leixlip
Co. Kildare
W23 E726
Ireland

19 March 2026

K.C. Mechanical Services Ltd

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>516,658</u>	<u>450,734</u>
Current Assets			
Debtors	8	124,207	98,351
Cash and cash equivalents		<u>237,651</u>	<u>289,733</u>
		<u>361,858</u>	<u>388,084</u>
Creditors: amounts falling due within one year	9	<u>(104,004)</u>	<u>(119,714)</u>
Net Current Assets		<u>257,854</u>	<u>268,370</u>
Total Assets less Current Liabilities		<u>774,512</u>	<u>719,104</u>
Creditors: amounts falling due after more than one year	10	<u>(263,351)</u>	<u>(265,774)</u>
Net Assets		<u><u>511,161</u></u>	<u><u>453,330</u></u>
Capital and Reserves			
Called up share capital presented as equity	12	3	3
Retained earnings		<u>511,158</u>	<u>453,327</u>
Equity attributable to owners of the company		<u><u>511,161</u></u>	<u><u>453,330</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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of K.C. Mechanical Services 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 19 March 2026 and signed on its behalf by:

Billy Casey
Director

Marie Casey
Director

K.C. Mechanical Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

K.C. Mechanical Services 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 31 July 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 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" 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.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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	-	12.5% 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

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.

K.C. Mechanical Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Turnover

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Sales Type A	444,943	311,794
Sales Type B	44,850	46,980
Sales Type C	6,716	16,942
Sales type D	7,591	9,734
Sales type E	8,258	5,099
	<u>512,358</u>	<u>390,549</u>

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

4. Operating profit	2025 €	2024 €
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	99,566	78,879
(Profit) on disposal of tangible assets	-	(578)
	<u>99,566</u>	<u>78,301</u>
5. Interest payable and similar expenses	2025 €	2024 €
Interest	13,239	4,861
	<u>13,239</u>	<u>4,861</u>

K.C. Mechanical Services Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

6. Employees

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

	2025 Number	2024 Number
Administration Staff	<u>1</u>	<u>1</u>

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 August 2024	1,538,792	1,738	51,990	1,592,520
Additions	119,758	-	45,732	165,490
At 31 July 2025	<u>1,658,550</u>	<u>1,738</u>	<u>97,722</u>	<u>1,758,010</u>
Depreciation				
At 1 August 2024	1,105,392	1,739	34,655	1,141,786
Charge for the financial year	90,382	-	9,184	99,566
At 31 July 2025	<u>1,195,774</u>	<u>1,739</u>	<u>43,839</u>	<u>1,241,352</u>
Net book value				
At 31 July 2025	<u>462,776</u>	<u>(1)</u>	<u>53,883</u>	<u>516,658</u>
At 31 July 2024	<u>433,400</u>	<u>(1)</u>	<u>17,335</u>	<u>450,734</u>

8. Debtors

	2025 €	2024 €
Trade debtors	118,185	98,351
Other debtors	(8,433)	-
Taxation	14,455	-
	<u>124,207</u>	<u>98,351</u>

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	38,150	38,150
Trade creditors	33,046	33,464
Taxation	8,262	23,554
Directors' current accounts (Note 14)	22,546	22,546
Accruals	2,000	2,000
	<u>104,004</u>	<u>119,714</u>

K.C. Mechanical Services Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

10. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Loan from Casey Crane Services Limited			54,159	54,159
Finance leases and hire purchase contracts			209,192	211,615
			263,351	265,774
Loans				
Repayable between two and five years			54,159	54,159
Net obligations under finance leases and hire purchase contracts				
Repayable within one year			38,150	38,150
Repayable between one and five years			209,192	211,615
			247,342	249,765
11. Taxation			2025	2024
			€	€
Debtors:				
VAT			9,812	-
PAYE			4,643	-
			14,455	-
Creditors:				
VAT			-	10,400
Corporation tax			8,262	12,607
PAYE			-	547
			8,262	23,554
12. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	1,000,000	€1.25 each	1,250,000	1,250,000
Allotted, called up and fully paid				
Ordinary Shares Class 1	2	€1.25 each	3	3

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At	
		31/07/25	01/08/24
Billy Casey	Ordinary Shares Class 1	1	1
Marie Casey	Ordinary Shares Class 1	1	1
		2	2

K.C. Mechanical Services Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

13. Income Statement

	2025	2024
	€	€
At 1 August 2024	453,327	361,094
Profit for the financial year	57,831	92,233
At 31 July 2025	511,158	453,327

14. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Billy Casey	22,546	22,546

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 March 2026.