

Derek Donohoe Construction Limited

Abridged Financial Statements

**for the year ended
28 February 2025**

Registration number 765021

Derek Donohoe Construction Limited.

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Derek Donohoe Construction Limited.

Directors and other information

Directors	Derek Donohoe Bernadette Donohoe
Secretary	Derek Donohoe
Bankers	AIB, 219 Crumlin Road, Dublin 12.
Registered office	31 Errigal Road, Drimnagh Dublin 12.
Company registered number	765021

Derek Donohoe Construction Limited.
for the year ended 28 February 2025

Statement of directors' responsibilities and declaration on financial statements

The directors made the following statement in respect of the financial statements for the year ended 28 February 2025.

“General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2022 and all Regulations to be construed as one of those Acts. They are also responsible for ensuring that the company otherwise complies with the provision of those Acts relating to the financial statements in so far as they are applicable to the company. They have the general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on the financial statements

In relation to the financial statements as set out on pages 3 to 8

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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 28 February 2025.”

On behalf of the board

Derek Donohoe

Bernadette Donohoe

Date

Derek Donohoe Construction Limited.

For the year ended 28 February 2025

Statement of 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.

Basis of preparation

The financial statements are prepared in accordance with the generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

Turnover

Turnover represents net sales to customers and excludes VAT.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Leasehold premises and improvements	- over the term of the lease
Fixtures and fittings	- 5 years
Plant, machinery and equipment	- 5 years
Motor vehicles	- 4 years

Stocks

Stocks are stated at their lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at a balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the 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 this in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting if used. (If appropriate – The revaluation of property is not considered to constitute a timing difference as there is no intention to dispose of such property in the foreseeable future.)

Derek Donohoe Construction Limited.

For the year ended 28 February 2025

Derek Donohoe Construction Limited.

For the year ended 28 February 2025

Leased assets

Assets obtained under hire purchase contracts and leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

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

Pensions

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit account in the year in which they fall due.

Cash flow statement

The company meets the size criteria for a small company and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated life.

Patents

Patents are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life.

Research and Development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

Derek Donohoe Construction Limited.

Balance Sheet

For the year ended 28 February 2025

	Notes	2025	
		€	€
Fixed Assets			-
Current Assets		33,148	
Creditors: amounts falling due within one year		<u>(29,324)</u>	
Net Current Assets/(Liabilities)			<u>3,825</u>
Total Assets less Current Liabilities			<u>3,825</u>
Net Assets/(Liabilities)			<u><u>3,825</u></u>
Capital and reserves			
Share Capital	2		100
Profit and loss account			<u>3,725</u>
			<u><u>3,825</u></u>

On behalf of the board

Derek Donohoe
Director

Bernadette Donohoe
Director

Derek Donohoe Construction Limited.

Balance Sheet

For the year ended 28 February 2025

Note 1-Tangible Fixed asset

	MV/F&F	Total
	€	€
Cost		
At 1 January 2025	-	-
Additions	-	-
Disposals	-	-
At 28 February 2025	<u>-</u>	<u>-</u>
Depreciation		
At 1 January 2025	-	-
Charge for the period	-	-
Balancing Charge	-	-
At 28 February 2025	<u>-</u>	<u>-</u>
Net book values		
At 28 February 2025	-	-
At 1 January 2025	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Derek Donohoe Construction Limited.

Notes to the Accounts

For the year ended 28 February 2025

(All amounts are expressed in Euro)

Note 2 Share capital	2025
	€
Authorised	
- Ordinary shares of €1.00 each	100
	<hr/>
	100
	<hr/> <hr/>
Allotted, called up and fully paid	
- Ordinary shares of - € 1.00each	100
	<hr/>
	100
	<hr/> <hr/>
 Note 3 Interests of directors and company secretary	 Number
Derek Donohoe	100
Bernadette Donohoe	-

Derek Donohoe Construction Limited

Notes to the Accounts

For the year ended 31th December 2025

(all amounts expressed in Euro)

Note 4 - Material Interest of directors in contracts with the company

Note 5 – Approval of financial statements

The directors approved the financial statements on

