Company Number: 585793

CK Project Management & Consulting Engineers Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

CK Project Management & Consulting Engineers Limited
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CK Project Management & Consulting Engineers Limited
DIRECTORS' 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 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.

CK Project Management & Consulting Engineers Limited
BALANCE SHEET
as at 30 June 2025

	Notes	2025	2024
		€	€
Fixed Assets			
Tangible assets	7	**197,276**	161,030
Current Assets			
Debtors	8	**65,577**	98,491
Cash and cash equivalents		**128,579**	58,212
		194,156	156,703
Creditors: amounts falling due within one year	9	**(88,805)**	(95,717)
Net Current Assets		**105,351**	60,986
Total Assets less Current Liabilities		**302,627**	222,016
Creditors: amounts falling due after more than one year	10	**(32,591)**	(16,945)
Net Assets		**270,036**	205,071
Capital and Reserves			
Called up share capital presented as equity		**100**	100
Retained earnings		**269,936**	204,971
Equity attributable to owners of the company		**270,036**	205,071

We as Directors of CK Project Management & Consulting Engineers 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) 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 3 March 2026 and signed on its behalf by:

Damien Cannon
Director

Michael Keightley
Director

CK Project Management & Consulting Engineers Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 30 June 2025

	Called up share capital	Retained earnings	Total
	€	€	€
At 1 July 2023	100	83,158	83,258
Profit for the financial year	-	121,813	121,813
At 30 June 2024	100	204,971	205,071
Profit for the financial year	-	64,965	64,965
At 30 June 2025	**100**	**269,936**	**270,036**

1. General Information

CK Project Management & Consulting Engineers Limited is a company limited by shares incorporated in Ireland. Ballinclough, Timahoe, Portlaois, Laois is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102

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" 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:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% 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.

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 Balance Sheet bank overdrafts are shown within Creditors.

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.

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	**16,309**	16,309

4. Interest payable and similar expenses

	2025	2024
	€	€
Interest	**3,713**	4,001

5. Employees

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

	2025	2024
	Number	Number
Management	**1**	1

6. Tax on profit

	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	**9,162**	17,839

(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%	**74,127**	139,652
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	**9,266**	17,457
Effects of:		
Capital allowances for period in excess of depreciation	**(104)**	382
Total tax charge for the financial year (Note 6 (a))	**9,162**	17,839

7. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 July 2024	119,565	53,000	13,498	43,097	229,160
Additions	848	3,507	-	48,200	52,555
At 30 June 2025	120,413	56,507	13,498	91,297	281,715
Depreciation					
At 1 July 2024	-	28,500	8,182	31,448	68,130
Charge for the financial year	-	6,000	1,690	8,619	16,309
At 30 June 2025	-	34,500	9,872	40,067	84,439
Net book value					
At 30 June 2025	**120,413**	**22,007**	**3,626**	**51,230**	**197,276**
At 30 June 2024	119,565	24,500	5,316	11,649	161,030

CK Project Management & Consulting Engineers Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Plant and machinery	**21,000**	**3,500**	24,500	3,500
Fixtures, fittings and equipment	**3,261**	**1,088**	4,349	1,088
Motor vehicles	**-**	**2,814**	2,814	5,675
	24,261	**7,402**	31,663	10,263

8. Debtors

	2025 €	2024 €
Trade debtors	**65,357**	98,491
Other debtors	**220**	-
	65,577	98,491

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	**17,623**	23,788
Net obligations under finance leases and hire purchase contracts	**11,419**	11,836
Taxation	**42,394**	43,788
Directors' current accounts (Note 13)	**15,347**	14,283
Other creditors	**622**	622
Accruals	**1,400**	1,400
	88,805	95,717

10. Creditors
Amounts falling due after more than one year

	2025 €	2024 €
Finance leases and hire purchase contracts	**32,591**	16,945

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	**11,419**	11,836
Repayable between one and five years	**32,591**	16,945
	44,010	28,781

11. Income Statement

	2025 €	2024 €
At 1 July 2024	**204,971**	83,158
Profit for the financial year	**64,965**	121,813
At 30 June 2025	**269,936**	204,971

CK Project Management & Consulting Engineers Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

12. Capital commitments

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

13. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	**29,947**	24,035

The following amounts are repayable to the directors:

	2025	2024
	€	€
Damien Cannon	**7,029**	5,965
Michael Keightley	**8,318**	8,318
	15,347	14,283

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 March 2026.