

Company Number: 662816

Frontline Engineering & Construction Limited  
Director's Report and Unaudited Financial Statements  
for the financial year ended 31 March 2025

# Frontline Engineering & Construction Limited

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Frontline Engineering & Construction Limited

DIRECTOR AND OTHER INFORMATION

Director	Eoghan Foran
Company Secretary	Eoghan Foran
Company Number	662816
Registered Office	Aylwardstown Glenmore Co. Kilkenny
Accountants	John J Brennan & Co Confederation House Cork Road Waterford

# Frontline Engineering & Construction Limited

## DIRECTORS REPORT

for the financial year ended 31 March 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 March 2025.

### Principal Activity and Review of the Business

The principal activity of the company is the provision of engineering consultancy services.

There has been no significant change in these activities during the financial year ended 31 March 2025.

### Results and Dividends

The profit/(loss) for the financial year after providing for depreciation and taxation amounted to € 6,332 (2024 €4,274).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of €128,983 (2024 €132,336) and liabilities of €94,427 (2024 €104,112). The net assets of the company have increased by €6,332.

### Director and Secretary

The director who served throughout the financial year was as follows:

Eoghan Foran

The secretary who served throughout the financial year was Eoghan Foran.

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

Name	Class of Shares	Number Held At	Number Held At
		31/03/25	01/04/24
Eoghan Foran	Ordinary Shares	100	100

There were no changes in shareholdings between 31 March 2024 and the date of signing the financial statements.

### Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

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

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Aylwardstown, Glenmore, Co. Kilkenny.

Signed on behalf of the board

Eoghan Foran  
5<sup>th</sup> September 2025

# Frontline Engineering & Construction Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and legislations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director has 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 director 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/loss of the company financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Eoghan Foran  
5<sup>th</sup> September 2025



# Frontline Engineering & Construction Limited

## BALANCE SHEET

as at 31 March 2025

		2025	2024
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	5	-	-
<b>Current Assets</b>			
Debtors	7	10,806	31,412
Cash and cash equivalents		118,177	100,924
		<u>128,983</u>	<u>132,336</u>
Creditors: amounts falling due within one year	8	(94,427)	(104,112)
<b>Net Current Assets</b>		<u>34,556</u>	<u>28,224</u>
<b>Total Assets Less Current Liabilities</b>		<u>34,556</u>	<u>28,224</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		34,456	28,124
<b>Equity attributable to owners of the company</b>		<u>34,556</u>	<u>28,224</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

I as Director of Frontline Engineering & Construction 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 350 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) 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 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.

Approved by the board  
on 5<sup>th</sup> September 2025  
and signed on its behalf  
by Eoghan Foran

Director

# Frontline Engineering & Construction Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Frontline Engineering & Construction Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 662816. The registered office of the company is Aylwardstown, Glenmore, Co. Kilkenny. The nature of the company's operations and its principal activities are set out in the Director's 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 financial year ended 31 March 2024 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 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 comprises the invoice value of services provided 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:

Fixtures, fittings and equipment	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.

# Frontline Engineering & Construction Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 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.

### Ordinary share capital

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

3.	Operating (loss)/profit	2025	2024
	Operating profit/(loss) is stated after charging:		
	Depreciation of tangible assets	-	1,450
		<u>          </u>	<u>          </u>
4.	Employees		
	The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
5.	Tangible assets		
		Fixtures, Fittings & Equipment	Total
	Cost		
	At 1 April 2024	4,450	4,450
		<u>          </u>	<u>          </u>
	At 31 March 2025	4,450	4,450
		<u>          </u>	<u>          </u>
	Depreciation		
	At 1 April 2024		
	Charge for the financial year	4,450	4,450
		<u>          </u>	<u>          </u>
	At 31 March 2025	4,450	4,450
		<u>          </u>	<u>          </u>
	Net book value		
	At 31 March 2025	-	-
		<u>          </u>	<u>          </u>
		<u>          </u>	<u>          </u>
6.	Stocks	2025	2024
	Stocks	-	-
		<u>          </u>	<u>          </u>

# Frontline Engineering & Construction Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

continued

### 7. Debtors

Amounts owed by undertakings	10,806	31,412
Taxation	-	-
	<u>10,806</u>	<u>31,412</u>

All amounts recoverable from the group and connected parties arise in the normal course of trade.

### 8. Creditors

Amounts falling due within one year

	€	
	<u>94,427</u>	<u>104,112</u>

Trade creditors and accruals are payable in accordance with standard commercial credit terms. Taxation is payable in accordance with the statutory provisions.

### 9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

### 10. Director's transactions

The following amounts are repayable to the director:

	2025	2024
Eoghan Foran	-	-
	<u>-</u>	<u>-</u>

### 11. Post-Balance Sheet Events

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

### 12. Comparatives

Certain comparatives have been reclassified to ensure consistency in the financial statements.

### 13. Approval of financial statements

the financial statements were approved and authorised for issue by the board on 5<sup>th</sup> September 2025