

Company Number: 398710

Dominic Nolan Construction Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Dominic Nolan Construction Limited

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Dominic Nolan Construction Limited

DIRECTORS AND OTHER INFORMATION

Directors	Mr. Dominic Nolan Mrs. Sarah Nolan
Company Secretary	Mrs. Sarah Nolan
Company Number	398710
Registered Office	Castletown Kilflynn Co Kerry
Business Address	Castletown Kilflynn Co. Kerry
Accountants	CLD Accountants Ltd Chartered Certified Accountants 5 Day Place Tralee Co Kerry
Bankers	Allied Irish Bank Castle Street Tralee Co Kerry

Dominic Nolan Construction Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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, the Statement of Changes in Equity 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 CLD Accountants Ltd, (Chartered Certified 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 30 April 2025."

Signed on behalf of the board

Mr. Dominic Nolan
Director

22 January 2026

Mrs. Sarah Nolan
Director

22 January 2026

Dominic Nolan Construction Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	20,686	24,824
Current Assets			
Stocks	6	237,909	217,909
Debtors	7	-	118
Cash and cash equivalents		104,365	118,566
		342,274	336,593
Creditors: amounts falling due within one year	8	(308,167)	(275,432)
Net Current Assets		34,107	61,161
Total Assets less Current Liabilities		54,793	85,985
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		54,693	85,885
Equity attributable to owners of the company		54,793	85,985

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 Dominic Nolan 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 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 22 January 2026 and signed on its behalf by:

Mr. Dominic Nolan
Director

Mrs. Sarah Nolan
Director

Dominic Nolan Construction Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	93,744	93,844
Loss for the financial year	-	(7,859)	(7,859)
At 30 April 2024	100	85,885	85,985
Loss for the financial year	-	(31,192)	(31,192)
At 30 April 2025	100	54,693	54,793

Dominic Nolan Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Dominic Nolan Construction Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Castletown, Kilflynn, Co Kerry. The principal activity of the company is the building of houses and contracting work. 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 April 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.

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
Motor vehicles	- 12.5% Straight line

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.

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.

Dominic Nolan Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	4,138	4,138
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
General	2	2
	<u> </u>	<u> </u>

5. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 May 2024	41,100	4,195	45,295
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	41,100	4,195	45,295
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 May 2024	16,276	4,195	20,471
Charge for the financial year	4,138	-	4,138
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	20,414	4,195	24,609
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 April 2025	20,686	-	20,686
	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	24,824	-	24,824
	<u> </u>	<u> </u>	<u> </u>

6. Stocks	2025	2024
	€	€
Closing stock	237,909	217,909
	<u> </u>	<u> </u>

The replacement cost of stock did not differ significantly from the figures shown.

Dominic Nolan Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Debtors	2025	2024
	€	€
Taxation	-	118
	<u> </u>	<u> </u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	309	188
Directors' current accounts (Note 11)	305,958	273,344
Accruals	1,900	1,900
	<u> </u>	<u> </u>
	308,167	275,432
	<u> </u>	<u> </u>
9. Income Statement		
	2025	2024
	€	€
At 1 May 2024	85,885	93,744
Loss for the financial year	(31,192)	(7,859)
	<u> </u>	<u> </u>
At 30 April 2025	54,693	85,885
	<u> </u>	<u> </u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	34,200	36,000
	<u> </u>	<u> </u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
	305,958	273,344
	<u> </u>	<u> </u>
12. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 22 January 2026.		