

TIM KELLY CONSULTING ENGINEERS LIMITED

CERTIFICATE NUMBER 419618 (DUBLIN, IRELAND)

(ABRIDGED) FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2025

TIM KELLY CONSULTING ENGINEERS LIMITED IS A MICRO COMPANY AS DEFINED BY CHAPTER 1A OF PART 6 THE COMPANIES ACT 2014 AND IS AVAILING ITSELF OF THE AUDIT EXEMPTION PROVIDED FOR BY CHAPTER 15 OF PART 6 OF THE COMPANIES ACT 2014. IT ALSO QUALIFIES FOR THE MICRO COMPANY REGIME AS PER SECTION 280D OF THE COMPANIES ACT 2014.

TIM KELLY CONSULTING ENGINEERS LIMITED

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NEWTOWN, HOLLYWOOD, COUNTY WICKLOW

BALANCE SHEET AS ON 30 APRIL 2025

	Notes	30-Apr-25		30-Apr-24	
		€	€	€	€
FIXED ASSETS	3		1,371		1,205
Current Assets			94,893		110,770
Prepayments and Accrued Income					
Creditors; falling due within one year			(64,529)		(77,724)
Net Current Assets/(Liabilities)			30,364		33,046
Total Assets less Current Liabilities			31,735		34,251
Capital and Reserves			31,735		34,251

The financial statements have been prepared in accordance with the micro regime as permitted by Section 280D of the Companies Act 2014.

(The continuation page following is part of this Balance Sheet)

TIM KELLY CONSULTING ENGINEERS LIMITED

BALANCE SHEET AS ON 30 APRIL 2025, CONTINUED

We, as the Directors of Tim Kelly Consulting Engineers Limited ('The Company'), state that: -

- (a) The company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 of the Companies Act 2014 is complied with,
- (c) No notice under Section 334 (1) of the Companies Act 2014 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) The directors acknowledge the obligations of the company, under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which as the company qualifies for the micro companies regime and complies with the minimum requirements of that Act in relation to its financial statements is presumed, until contrary is proved, to 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 year, and otherwise comply with the provision 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 s.352 Companies Act 2014 (as a micro company); has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and as directors we confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the Board

Tim Kelly
(Director & Secretary)

Liana Kelly
(Director)

Date 24 March 2026

The notes on the pages following form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2025

NOTE 1 STATEMENT OF COMPLIANCE

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 105 – ‘The Financial Reporting Standard applicable to the Micro-entities Regime’ (FRS 105)” issued by the Financial Reporting Council (FRC) applicable in the UK and Republic of Ireland. Companies Act 2014 has been complied with.

The company qualifies as a micro company for the period, as defined by Section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the “micro companies’ regime” in accordance with Section 280E of the Companies Act 2014 and FRS 105.

NOTE 2 ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows: -

(A) FUNCTIONAL CURRENCY

The financial statements are presented in Euro (€), all amounts having been rounded to the nearest Euro.

(B) TANGIBLE FIXED ASSETS

All tangible fixed assets are initially recorded at historic cost.

(C) DEPRECIATION

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows: -

Office Furniture	33.33%
Computer Equipment/Software	33.33%
Equipment	33.33%

(D) TURNOVER

Turnover is stated net of Vat and derives from the provision of services falling within the company’s ordinary activities.

(E) TAXATION

Tax is recognised in the Profit and Loss Account.

TIM KELLY CONSULTING ENGINEERS LIMITED

(F) RECEIVABLES

Receivables are stated at cost less impairment losses for bad and doubtful debts.

(G) PAYABLES

Payables are initially recognised at fair value and thereafter stated at amortised cost using the effective rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

(H) WORK IN PROGRESS

Work-in-Progress is stated at net realisable value on the basis of it being billed shortly after year end.

Note 3 TANGIBLE FIXED ASSETS

	Office Furniture	Computer Equipment Software	Equipment	Total
	€	€	€	€
Cost				
Cost 1 May 2024	2,054	14,078	1,579	17,711
Additions				
Synology DiskStation Server		404		404
Brother Printer MFC J69400W		395		395
At 30 April 2025	<u>2,054</u>	<u>14,877</u>	<u>1,579</u>	<u>18,510</u>
Rate of Depreciation	<u>33.33%</u>	<u>33.33%</u>	<u>33.33%</u>	
Depreciation				
At 1 May 2024	2,054	12,873	1,579	16,506
Charge for year		633		633
At 30 April 2025	<u>2,054</u>	<u>13,506</u>	<u>1,579</u>	<u>17,139</u>
Net Book Value				
30-Apr-25	<u>0</u>	<u>1,371</u>	<u>0</u>	<u>1,371</u>
30-Apr-24	<u>0</u>	<u>1,205</u>	<u>0</u>	<u>1,205</u>

TIM KELLY CONSULTING ENGINEERS LIMITED

NOTE 4 DIRECTORS' LOAN ACCOUNT – TIM KELLY

	30 April 2025	30 April 2024
Opening Balance due to Director	0	4,318
Advances made		
Amounts repaid		4,318
Closing Balance due to Director	0	0
Interest Rate	N/A	N/A

NOTE 5 CREDITORS

	30 April 2025	30 April 2024
Amounts falling due within one year	64,529	77,724

NOTE 6 RESERVES AND DIVIDENDS

	30 April 2025	30 April 2024
Retained Profit at the Beginning of Year	34,151	34,232
Profit/(Loss)for the Year	(2,516)	(81)
Corporation Tax	0	0
Retained Profit at the End of Year	31,635	34,151

There were no dividends paid nor were there any such obligations at year-end.

NOTE 7 FINANCIAL STATEMENTS APPROVAL

The financial statements were approved by the board on 24 March 2026