

Company Number: 426022

**S J K Engineering & Surveying Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# S J K Engineering & Surveying Limited

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**S J K Engineering & Surveying Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Stephen Kearney
<b>Company Secretary</b>	Tina Kearney
<b>Company Number</b>	426022
<b>Registered Office</b>	9 Schoolfield Ballygarron The Spa Tralee County Kerry
<b>Accountants</b>	KW Accountancy & Taxation Services Limited Chartered Accountants Coubreac Curraheen Tralee County Kerry
<b>Bankers</b>	Bank of Ireland The Square Listowel County Kerry
<b>Solicitors</b>	Bailys Solicitors Church Place Church Street Tralee County Kerry

# S J K Engineering & Surveying Limited

## BALANCE SHEET

as at 30 June 2025

	2025	2024
	€	€
Fixed Assets	<u>116,377</u>	<u>125,258</u>
Current assets	298,871	274,476
Creditors: amounts falling due within one year	<u>(37,190)</u>	<u>(34,224)</u>
<b>Net Current Assets</b>	<u>261,681</u>	<u>240,252</u>
<b>Total Assets less Current Liabilities</b>	378,058	365,510
Accruals and deferred income	<u>(3,000)</u>	<u>(3,000)</u>
<b>Net Assets</b>	<u><u>375,058</u></u>	<u><u>362,510</u></u>
<b>Capital and Reserves</b>	<u><u>375,058</u></u>	<u><u>362,510</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of S J K Engineering & Surveying 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) 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 micro companies' regime.

**Approved by the Director and authorised for issue on 13 October 2025 :**

\_\_\_\_\_  
**Stephen Kearney**  
Director

# S J K Engineering & Surveying Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

S J K Engineering & Surveying Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 426022. The registered office of the company is 9 Schoolfield, Ballygarron, The Spa, Tralee, County Kerry.

#### Currency

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 financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company 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.

#### Turnover

Turnover represents net sales to customers and excludes trade discounts and Value Added Tax. Turnover from the provision of engineering and surveying services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### Impairments of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

#### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

#### Intangible assets

##### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

# S J K Engineering & Surveying Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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:

Short leasehold property	-	20% Straight line
Plant and machinery	-	10% Straight line
Motor vehicles	-	20% Reducing balance
Office equipment	-	20% Straight line

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

### Trade and other debtors

Trade and other debtors are initially measured at the transaction price including transaction costs and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

### Trade and other creditors

Trade and other creditors are initially measured at transaction price less transaction costs and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

### Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans:

#### (a) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### (b) Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

#### (c) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

### 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. Where a surcharge rate of tax applies to certain undistributed profits, the tax charge is calculated at the tax rate applicable to undistributed profits until the company recognises a liability to pay a dividend.

Deferred taxation is not recognised.

### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company pension scheme are charged to the Profit and Loss Account in the period to which they relate.

### Share capital of the company

#### Ordinary share capital

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

## S J K Engineering & Surveying Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 3. Creditors

#### Creditors amounts falling due within one year

Trade creditors include an amount of approximately €nil (2024 - €nil) in respect of goods for which ownership is not passed until payment is made.

4. Appropriation of Profit and Loss Account	2025 €	2024 €
Profit brought forward	362,410	363,822
Profit/(loss) for the financial year	12,548	(1,412)
<b>Profit carried forward</b>	<b>374,958</b>	<b>362,410</b>