

DL Kennedy Engineering Limited

Abridged accounts

for the year ended 31 July 2025

DL Kennedy Engineering Limited

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DL Kennedy Engineering Limited

Directors and other information

Directors	Dean Kennedy Linda Kennedy
Secretary	Dean Kennedy
Company number	607681
Registered office	2 Sycamore Drive Ard Na Sidhe Clonmel Co. Tipperary
Accountants	Barry O' Connor & Company 9 Upper Irishtown, Clonmel, Co. Tipperary.
Business address	2 Sycamore Drive Ard Na Sidhe Clonmel Co. Tipperary
Bankers	Bank of Ireland Parnell Street Clonmel Co. Tipperary

DL Kennedy Engineering Limited

Statement of directors responsibilities and declaration on 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 Generally Accepted Accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 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 the anytime 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 and enable the financial statements to be audited. 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 as set out on pages 3 to 5 :

- 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 Barry O' Connor & Company , , all the company's accounting records and provided all the information, books or 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 year ended 31st July 2025.

On behalf of the board

Dean Kennedy
Director

Linda Kennedy
Director

Date: 10th December 2025

DL Kennedy Engineering Limited

**Abridged balance sheet
as at 31 July 2025**

		2025		2024	
Notes	€	€	€	€	€
Current assets					
Debtors		100		100	
Cash at bank and in hand		19,707		15,498	
		19,807		15,598	
Creditors: amounts falling due within one year					
3		(19,269)		(15,800)	
Net current assets/(liabilities)			538		(202)
Total assets less current liabilities			538		(202)
Net assets/(liabilities)			538		(202)
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			438		(302)
Equity shareholders' funds			538		(202)

We as directors of DL Kennedy Engineering 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 s.358 are satisfied, c) the shareholders of the company have not served a notice on the company under s.334 (1) in accordance with s.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 year and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they applicable to the company e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the ground 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 s.353 Companies Act 2014.

These accounts have been prepared in accordance with the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (January 2015) relating to small companies.

The abbreviated accounts were approved by the Board on 10 December 2025 and signed on its behalf by

Dean Kennedy
Director

Linda Kennedy
Director

DL Kennedy Engineering Limited

Notes to the abridged financial statements for the year ended 31 July 2025

1. 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.

1.1. Basis of preparation

The accounts 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 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council

1.2. Statement of compliance

The financial statements of the company for the year ended have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 105).

1.3. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.4. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/07/25	31/07/24
Dean Kennedy	100	100
Linda Kennedy	-	-

Mr. Dean Kennedy and Mrs. Linda Kennedy retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

DL Kennedy Engineering Limited

**Notes to the abridged financial statements
for the year ended 31 July 2025**

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3. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Accruals	675	675
<i>Taxation creditors</i>		
Corporation tax	120	57
PAYE/PRSI	7,603	11,288
VAT	10,871	3,780
	19,269	15,800
 4. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

5. Approval of financial statements

The financial statements were approved by the Board on the 10 December 2025 and signed on its behalf by

Dean Kennedy
Director

Linda Kennedy
Director