

NORTHCREST CIVIL ENGINEERING LIMITED

Reports and unaudited financial statements

CONTENTS

| | |
|---|---|
| Directors and other information | 2 |
| Statement of directors' responsibilities and declaration on unaudited financial statements | 3 |
| Balance sheet as of 31 October 2025 | 4 |

NORTHCREST CIVIL ENGINEERING LIMITED

Directors and other information

Directors: Paul Flynn, 11 Ros Carn, Creagh, Ballinasloe, Co. Galway
Genevieve Flynn, 11 Ros Carn, Creagh, Ballinasloe, Co. Galway

Secretary: Paul Flynn, 11 Ros Carn, Creagh, Ballinasloe, Co. Galway

Bankers: AIB Bank, Dunlo St., Ballinasloe, Co. Galway

Solicitors: Gearoid Geraghty & Company, Society St, Ballinasloe Co. Galway

Registered Office: Ard Carn, Creagh, Ballinasloe, Co. Galway

Company registered number: 568925

NORTHCREST CIVIL ENGINEERING LIMITED

Statement of Directors' responsibilities and declaration on unaudited financial statements

General responsibilities

Company law requires the Directors to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The Directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets for the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 and 5:

- (a) 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.
- (b) 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 ending 31/10/2025

On behalf of the board

Paul Flynn

Genevieve Flynn

4th March 2025

PAUL FLYNN

GENEVIEVE FLYNN

Date

Director

Director

NORTHCREST CIVIL ENGINEERING LIMITED

Balance sheet as at 31/10/2025

| | Current year 2025 € | Previous Year 2024 € |
|---|----------------------------------|-----------------------------------|
| Fixed assets | 10,860.32 | 8,893.56 |
| Accumulated Depreciation | (7341.91) | (7,196.45) |
| Net Book Value | 3,518.41 | 1697.11 |
| Current assets | | |
| Cash at bank and in hand | 128,286.30 | 101,560.66 |
| Other | 0.00 | 0.00 |
| Current Liabilities | | |
| Creditors: amounts falling due within one year | (8,766.78) | (10,373.33) |
| Net current assets (liabilities) | 119,519.52 | 91,187.33 |
| Total assets less current liabilities | 123,037.93 | 92,884.44 |
| Funded by: | | |
| Creditors: amounts falling due after more than one year | 0.00 | 0.00 |
| Capital and reserves | | |
| Called up share capital | 100.00 | 100.00 |
| Retained Earnings | 122,937.93 | 92,784.44 |
| Capital Employed | 123,037.93 | 92,884.44 |

- We, as Directors of NORTHCREST CIVIL 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 s358 are satisfied,
 - (c) the shareholders of the company have not served a notice on the company under s334(1) in accordance with s334(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 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 s352 Companies Act 2014 and 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 s353 Companies Act 2014.

On behalf of the board

| | | | |
|------------------|-------------------------------|------------------|------------------------------------|
| Signature | <i>Paul Flynn</i> | Signature | <i>Genevieve Flynn</i> |
| <hr/> | | | |
| Name | PAUL FLYNN Director | Name | GENEVIEVE FLYNN Director |
| Date: | <i>4th March 2025</i> | Date: | <i>4th March 2025</i> |

1. STATEMENT OF ACCOUNTING POLICIES

1.1. Basis of Preparation

The Financial Statements are prepared on the going concern basis and in accordance with Irish Generally Accepted Accounting Practice and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing Financial Statements giving a true and fair view are those promulgated by the Association of Chartered Certified Accountants and issued by the Financial Reporting Council.

1.2. Cash Flow Statement FRS1

The company meets the size criteria for a small company set by Section 350 of the Companies Act 2014 and therefore, in accordance with Financial Reporting Standard I: 'Cash flow statements', it has not prepared a cash flow statement.

1.3. Turnover

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

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6. Stock

Stock and Work in Progress are valued at the lower of cost and net realisable value. Net realisable value is based on normal selling price (net of trade but before settlement discounts), less further costs expected to be incurred to completion and sale.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical costs or revalued amounts less accumulated depreciation and provisions for impairment. The cost of an asset is made up of the purchase price of the asset plus any costs directly attributable to bringing the asset into working condition for its intended use. Depreciation is calculated to write off the original cost of the asset or the revalued amount less the estimated residual value on a straight-tine basis over its estimated useful economic life as follows:

| | |
|----------------------------------|--|
| Land and Buildings Freehold | Nil |
| Plant and Machinery | 25% Straight Line |
| Leasehold properties | Straight Line over the life of the lease |
| Fixtures Fittings and Equipment- | 20% Straight Line |

| | |
|------------------|-------------------|
| Office Equipment | 25% Straight Line |
| Motor Vehicles | 20% Straight Line |

The carrying value of tangible fixed assets is reviewed for impairment if events or changes in circumstances indicate that the carrying amount value may not be recoverable. Under Irish GAAP impairment is assessed by comparing the carrying value of the asset with its recoverable amount (the higher of net realisable value and value in use). Net realisable value is defined as the amount at which an asset could be disposed net of any direct selling costs. Value in use is defined as the present value of the future cash flows obtainable through the continued use of an asset including those expected to be realised on its eventual disposal.

1.8. Taxation (Current and Deferred)

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

Deferred taxation 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 or a right to pay less taxation in the future except as follows:

Deferred taxation assets are recognised only to the extent that it is considered more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred taxation is measured on an undiscounted basis at the taxation rates that are expected to apply in the periods in which the timing differences are reversed, based on taxation rates and laws enacted or substantively enacted at the balance sheet date.

1.9. Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

1.10. Pensions

The pension costs if any charged in the Financial Statements represent the contribution paid by the company during the year.

2. EMPLOYEES

There were two employees including both directors during the year.

3. DIRECTORS' EMOLUMENTS

Directors remuneration amounted to €0.00 in the year with additional Payroll costs of €0.00.

4. DETAILS OF BORROWINGS

The Company has no borrowings

5. SHARE CAPITAL

Authorised equity interests

100,000 Ordinary shares of €1.00 each

Allotted, called up and fully paid

100 Ordinary shares of €1.00 each

6. TRANSACTIONS WITH DIRECTORS

There were no transactions with directors.

7. DIRECTORS' AND SECRETARY'S INTERESTS

The directors and secretary in office in the year and their beneficial interests in the company at the balance sheet date and the beginning of the year (or on appointment if later) were as follows:

| Number of Shares | 2025 | 2024 |
|-------------------------------|-------------|-------------|
| Paul Flynn | 100 | 100 |
| Ordinary shares of €1.00 each | | |
| Genevieve Flynn | | |
| Ordinary shares of €1.00 each | 0 | 0 |

8. ACCOUNTING PERIODS

The current Financial Statements are for a full year. The comparative Financial Statements are for a full year.

9. APPROVAL OF FINANCIAL STATEMENTS

The Financial Statements were approved by the board on 4th March 2025.

**Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014**

Company Name: Northrest Civil Engineering Limited

Company Number: 568925

Financial Period: 1 November 2024 to 31st October 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature *Paul Flynn*

Signature *Genevieve Flynn*

Name PAUL FLYNN
Director

Name GENEVIEVE FLYNN
Director

Date: *4th March 2025*

Date: *4th March 2025*