

**Company Number: 555659**

**Site Investigations Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Site Investigations Limited

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## **Site Investigations Limited**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Ronan Lynam Stephen Letch
<b>Company Secretary</b>	Ronan Lynam
<b>Company Number</b>	555659
<b>Registered Office and Business Address</b>	Carhugar, The Grange 12th Lock Road Lucan Co. Dublin
<b>Accountants</b>	McFeely & McKiernan Accountants Limited Chartered Certified Accountants Unit 65/66 Western Parkway Business Park Ballymount Road Dublin 12
<b>Bankers</b>	Allied Irish Bank Plc 60 Clonskeagh Road Clonskeagh Dublin 14

# **Site Investigations Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 2025

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.

**Signed on behalf of the board**

**Ronan Lynam**  
Director

**Stephen Letch**  
Director

**19 December 2025**

**Site Investigations Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Site Investigations Limited for the financial year ended 31 March 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 6 to 12 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Site Investigations Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that Site Investigations Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Site Investigations Limited. You consider that Site Investigations Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Site Investigations Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technicalfactsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technicalfactsheet-163.pdf)

**MCFEELY & MCKIERNAN ACCOUNTANTS LIMITED**  
Chartered Certified Accountants  
Unit 65/66  
Western Parkway Business Park  
Ballymount Road  
Dublin 12

**19 December 2025**

# Site Investigations Limited

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	321,287	307,410
<b>Current Assets</b>			
Stocks	7	171,575	384,034
Debtors	8	700,795	671,358
Cash at bank and in hand		215,090	85,269
		1,087,460	1,140,661
<b>Creditors: amounts falling due within one year</b>	9	(223,266)	(409,977)
<b>Net Current Assets</b>		864,194	730,684
<b>Total Assets less Current Liabilities</b>		1,185,481	1,038,094
<b>Capital and Reserves</b>			
Called up share capital presented as equity	11	100	100
Retained earnings		1,185,381	1,037,994
<b>Shareholders' Funds</b>		1,185,481	1,038,094

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 Site Investigations 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 19 December 2025 and signed on its behalf by:**

**Ronan Lynam**  
Director

**Stephen Letch**  
Director

**Site Investigations Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 March 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 April 2023</b>	100	703,101	703,201
Profit for the financial year	-	334,893	334,893
<b>At 31 March 2024</b>	100	1,037,994	1,038,094
Profit for the financial year	-	147,387	147,387
<b>At 31 March 2025</b>	<b>100</b>	<b>1,185,381</b>	<b>1,185,481</b>

# Site Investigations Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Site Investigations Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 555659. The registered office of the company is Carhugar, The Grange, 12th Lock Road, Lucan, Co. Dublin which is also the principal place of business of the company. The provision of engineering services. 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 financial year ended 31 March 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 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.

#### Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### 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
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

# Site Investigations Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 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 contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

### 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

## 3. Turnover

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
<b>By Category:</b>		
Sales	1,446,932	2,387,263
F45 sales	1,343,615	101,008
	<u>2,790,547</u>	<u>2,488,271</u>

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of engineering services.

## 4. Operating profit

	2025 €	2024 €
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	80,670	68,852
	<u>80,670</u>	<u>68,852</u>

## 5. Employees

The average monthly number of employees, including directors, during the financial year was 17, (2024 - 17).

	2025 Number	2024 Number
Employees	15	15
Management	2	2
	<u>17</u>	<u>17</u>

**Site Investigations Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>6. Tangible assets</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 April 2024	243,018	129,957	177,839	550,814
Additions	-	36,047	58,500	94,547
	<u>243,018</u>	<u>166,004</u>	<u>236,339</u>	<u>645,361</u>
<b>Depreciation</b>				
At 1 April 2024	120,456	40,655	82,293	243,404
Charge for the financial year	30,377	20,751	29,542	80,670
	<u>150,833</u>	<u>61,406</u>	<u>111,835</u>	<u>324,074</u>
<b>Net book value</b>				
At 31 March 2025	<u><b>92,185</b></u>	<u><b>104,598</b></u>	<u><b>124,504</b></u>	<u><b>321,287</b></u>
At 31 March 2024	<u>122,562</u>	<u>89,302</u>	<u>95,546</u>	<u>307,410</u>
<b>7. Stocks</b>			<b>2025</b>	<b>2024</b>
			€	€
Work in progress			<u><b>171,575</b></u>	<u>384,034</u>
The replacement cost of stock did not differ significantly from the figures shown.				
<b>8. Debtors</b>			<b>2025</b>	<b>2024</b>
			€	€
Trade debtors			<b>629,616</b>	613,954
Taxation			<b>23,093</b>	20,202
Prepayments			<b>48,086</b>	37,202
			<u><b>700,795</b></u>	<u>671,358</u>
<b>9. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>			€	€
Trade creditors			<b>121,898</b>	181,316
Taxation			<b>87,386</b>	180,778
Directors' current accounts (Note 14)			<b>4,051</b>	39,020
Other creditors			<b>3,441</b>	2,373
Accruals			<b>6,490</b>	6,490
			<u><b>223,266</b></u>	<u>409,977</u>

## Site Investigations Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

<b>10. Taxation</b>			<b>2025</b>	2024
			€	€
<b>Debtors:</b>				
Corporation tax			<b>6,616</b>	-
Withholding tax			<b>16,477</b>	20,202
			<u><b>23,093</b></u>	<u>20,202</u>
<b>Creditors:</b>				
VAT			<b>9,457</b>	54,714
Corporation tax			-	53,760
PAYE			<b>77,929</b>	71,741
Relevant contracts tax			-	563
			<u><b>87,386</b></u>	<u>180,778</u>
<b>11. Share capital</b>			<b>2025</b>	2024
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares	100,000	€1.00 each	<u><b>100,000</b></u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares	100	€1.00 each	<u><b>100</b></u>	<u>100</u>
The directors' and the secretary's interests in the shares of the company are as follows:-				
<b>Name</b>	<b>Class of Shares</b>		<b>Number Held</b>	
			<b>At</b>	
			<b>31/03/25</b>	01/04/24
Ronan Lynam	Ordinary Shares		<b>50</b>	50
Stephen Letch	Ordinary Shares		<b>50</b>	50
			<u><b>100</b></u>	<u>100</u>
<b>12. Income Statement</b>			<b>2025</b>	2024
			€	€
At 1 April 2024			<b>1,037,994</b>	703,101
Profit for the financial year			<b>147,387</b>	334,893
At 31 March 2025			<u><b>1,185,381</b></u>	<u>1,037,994</u>
<b>13. Capital commitments</b>				
The company had no material capital commitments at the financial year-ended 31 March 2025.				
<b>14. Directors' remuneration and transactions</b>			<b>2025</b>	2024
			€	€
Remuneration			<b>394,610</b>	354,398
Pension contributions			<b>96,184</b>	92,196
			<u><b>490,794</b></u>	<u>446,594</u>

**Site Investigations Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Ronan Lynam	-	21,195
Stephen Letch	<b>4,051</b>	17,825
	<u><b>4,051</b></u>	<u>39,020</u>

**15. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 19 December 2025.