

DOC ENGINEERING & CONSTRUCTION LTD

REPORTS AND UNAUDITED FINANCIAL STATEMENTS

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DOC ENGINEERING & CONSTRUCTION LTD

Directors and other information

Directors:	Denis O'Connor Eileen O'Connor
Secretary:	Denis O'Connor
Registered office:	Ruhill Boherbue Mallow Co. Cork
Accountants:	O'Leary & Co. Certified Public Accountants 11 Main Street Newmarket Co. Cork
Bankers:	Allied Irish Bank Kanturk Co. Cork
Company Registered Number:	563301

DOC ENGINEERING & CONSTRUCTION LTD

YEAR ENDED 30 APRIL 2025

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

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. 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
- * prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

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 ensure the financial statements comply with the Companies Acts 2014 and all Regulations to be construed as one with those Acts. 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 7:

- (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 they have made available to O'Leary & Co. Certified Public Accountants, the company's accounting records and provided all the information necessary for the completion of the financial statements.
- (c) 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 30 April 2024.

CERTIFIED TRUE COPY OF THE ACCOUNTS AS LAID BEFORE THE A.G.M.

Eileen O'Connor
Eileen O'Connor
Director

Denis O'Connor
Denis O'Connor
Secretary

Date

DOC ENGINEERING & CONSTRUCTION LTD

YEAR ENDED 30 APRIL 2025

Accounting policies

The significant accounting policies adopted by the Company are as follows:

(a) **Basis of preparation - going concern**

The financial statements have been prepared under the historical cost convention and comply with the financial reporting standards of the Accounting Standards Board, as promulgated by The Institute of Certified Public Accountants in Ireland.

On the basis of the company's existing credit facilities, its strong ongoing relationships with its bank, the continuation of funding and having reviewed financial projections, the directors believe that appropriate funding will be available to the company to meet its obligations for the foreseeable future. Accordingly, the directors consider it appropriate to prepare the financial statements on a going concern basis.

(b) **Turnover**

Turnover represents net sales to customers and excludes Value Added Tax.

(c) **Tangible Fixed Assets**

Tangible fixed assets are stated at cost less accumulated depreciation.

(d) **Depreciation**

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Office equipment	-	12.5% per annum
Equipment	-	12.5% per annum
Motor vehicles	-	20% per annum
Plant & Machinery	-	15% per annum

(e) **Cash Flow Statement**

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 105: Cash Flow Statements, it has not prepared a cash flow statement.

(f) **Reporting Currency**

The financial statements are expressed in Euro.

(g) **Stocks**

Stocks are valued at the lower of costs and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in the marketing, selling and distribution.

(h) **Taxation**

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

DOC ENGINEERING & CONSTRUCTION LTD**BALANCE SHEET AS AT 30 APRIL 2025 (ABRIDGED)**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	1	13,747	3,255
		<u>13,747</u>	<u>3,255</u>
Current assets			
Stock & work in progress	2	6,000	7,000
Debtors	3	100	100
Cash at bank and in hand		<u>14,442</u>	<u>18,121</u>
		20,542	25,221
Creditors: amounts falling due within one year	4	<u>-11,972</u>	<u>-5,648</u>
Net current assets/(liabilities)		<u>8,570</u>	<u>19,573</u>
Total assets less current liabilities		22,316	22,828
Creditors : amounts falling due after one year		<u>-</u>	<u>-</u>
Net assets		<u>22,316</u>	<u>22,828</u>
Capital and reserves			
Equity : Ordinary share capital	6	100	100
Profit and loss account		<u>32,698</u>	<u>26,170</u>
Shareholders' funds - all equity		<u>32,798</u>	<u>26,270</u>

(P.T.O.)

DOC ENGINEERING & CONSTRUCTION LTD**BALANCE SHEET AS AT 30 APRIL 2025 (ABRIDGED)**

We, as Directors of DOC Engineering & Construction Limited, state that:

- 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").
- the company is availing itself of the exemption on the grounds that section 358, is complied w
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- the directors acknowledge the obligations of the company, under the Companies Act 2014, to
 - keep adequate accounting records and prepare statutory 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 of such a year, and
 - otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

- (e) the company has relied on the specific exemptions contained in section 352 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

CERTIFIED TRUE COPY OF THE ACCOUNTS AS LAID BEFORE THE A.G.M.

Eileen O'Connor
Eileen O'Connor
Director

Denis O'Connor
Denis O'Connor
Secretary

Date

DOC ENGINEERING & CONSTRUCTION LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 APRIL 2025

1 **Tangible fixed assets**

	<u>Total</u>
COST	
Cost at #####	40,265
Additions	12,195
	<u>52,460</u>
Cost at 30-Apr-25	<u>52,460</u>
DEPRECIATION	
At #####	37,010
Charge for period	1,703
At 30-Apr-25	<u>38,713</u>
NET BOOK VALUE	
At 30-Apr-25	13,747
At #####	<u>3,255</u>

2 **Stocks**

	2025	2024
	€	€
Stocks of Materials on hand	6,000	7,000
Work in Progress	-	-
	<u>6,000</u>	<u>7,000</u>

3 **Debtors**

	2025	2024
	€	€
Trade Debtors	-	-
Other Debtors	100	100
Value Added Tax	-	-
	<u>100</u>	<u>100</u>

DOC ENGINEERING & CONSTRUCTION LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 APRIL 2025

4	Creditors : amounts falling due within one year		
		2025	2024
		€	€
	Trade Creditors	9,374 -	
	PAYE / PRSI	0	128
	Accrued Expenses	2,299	2,220
	Due to Director	0	2,264
	Vaule Added Tax	41	1,035
	Corporation Tax	258 -	
		11,972	5,648

5 **Directors loan & interests**

	<u>Directors Loans</u>		Denis O'Connor €
	Opening Balance		-2,264
	Advances to (-from) directors		<u>2,264</u>
			<u>0</u>
	Maximum amount outstanding to directors during the year		0

There are no conditions attached to these loans.

Directors Interests

The director's interests in the company at the beginning and end of the year were as follows;

	Denis O'Connor	Eileen O'Connor	Total
	€1 ordinary shares	1 ordinary shares	
At the beginning of the year	100 shares	0 shares	100
At the end of the year	100 shares	0 shares	100

	<u>Directors Salaires</u>	2025	2024
		€	€
	Salary	<u>12,974</u>	<u>14,050</u>

6 **Called up share capital**

		2022	2024
		€	€
	Allocated , called up and fully paid		
	100 Ordinary shares of €1.00 each	100	100

7 **Approval of the Financial Statements**

The Financial Statements were approved by the Directors on 9th February 2026.