

CRO Number: 546674

Dion Cahill Carpentry & Construction Limited

Abridged Unaudited Financial Statements

Year Ended 14 July 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Dion Cahill Carpentry & Construction Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

Dion Cahill Carpentry & Construction Construction Limited

Year Ended 14 July 2025

Contents	Page
Directors and other information	3
Directors responsibilities	4
Balance sheet	6
Notes to the financial statements	8

Dion Cahill Carpentry & Construction Limited

Year Ended 14 July 2025

Directors and Other Information

Directors	Dion Cahill Jennifer Cahill
Secretary	Dion Cahill
CRO Number	546674
Accountants	Gabriel J Flynn and Company Certified Public Accountants Fair Green, Mill Road, Fermoy, Co. Cork.
Bankers	Bank of Ireland, Patrick Street, Fermoy, Co. Cork.
Solicitors	
Registered Office	Moorepark East, Kilworth, Co. Cork.

Dion Cahill Carpentry & Construction Limited

Year Ended 14 July 2025

Director's Responsibilities Statement

The directors are responsible for preparing the annual report and the statutory 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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the end of the financial year and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those 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 statutory 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
- 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 and enable the financial statements to be compiled. 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 Un-audited financial statements

In relation to the financial statements as set out on pages 6 to 14:

- The directors approve these statutory 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 Gabriel J Flynn & Co., the company's accounting records and provided all the information 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 14 July 2025.

On behalf of the board

Dion Cahill
Director

Jennifer Cahill
Director

26th February 2026

Dion Cahill Carpentry & Construction Limited

Balance Sheet
Year Ended 14 July 2025

	Notes	2025 €	2024 €
<u>Fixed Assets</u>			
Tangible Assets	6	619,231	290,692
<u>Current Assets</u>			
Debtors and Prepayments	7	202,565	122,962
Cash at Bank and in hand		772,282	897,275
		974,847	1,020,237
<u>Creditors: amounts falling due within one year</u>			
	8	75,036	19,514
<u>Net current assets/ liabilities</u>			
		899,811	1,000,723
Total Assets less Current Liabilities		1,519,042	1,291,415
<u>Creditors: amounts falling due after more than one year</u>			
	9	-	-
<u>Net assets</u>			
		1,519,042	1,291,415
<u>Capital and Reserves</u>			
Called up Share Capital	13	100	100
Profit & Loss Account	15	1,518,942	1,291,315
<u>Total Equity Shareholders funds</u>			
		1,519,042	1,291,415

On behalf of the board

Dion Cahill
Director

Jennifer Cahill
Director

26th February 2026

Dion Cahill Carpentry & Construction Limited

Balance Sheet (cont'd)
Year Ended 14 July 2025

We as Directors of Dion Cahill Carpentry & Construction 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 is complied with,
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- 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 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.

We as directors of Fennerly Construction Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 26th February 2026 and authorised for issue on 26th February 2026. They were signed on its behalf by

Dion Cahill
Director

Jennifer Cahill
Director

26th February 2026

Dion Cahill Carpentry & Construction Limited

Year ended 14 July 2025

Accounting Policies

1. Accounting Policies

Dion Cahill Carpentry & Construction Limited is primarily engaged in the provision of construction services to both private and commercial sectors. The company's registered office is Moorepark East, Kilworth, Co. Cork. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 546674.

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

(a) Basis of Preparation

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

(b) Currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro which is the company's functional and presentation currency and is denoted by the symbol "€".

(c) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the provision of services is recognized 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.

(d) Taxation

Tax is recognized in the profit and loss account, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case tax is also recognized in other comprehensive income or directly in equity respectively.

Current Tax

Current Tax is calculated on the profits of the period. Current Tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(e) Tangible Fixed Assets

i. Cost

Tangible Fixed Assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

ii. Depreciation

Depreciation is provided on Tangible fixed assets, on a reducing balance basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Equipment and Tools	12.5% reducing balance
Plant and Machinery	12.5% reducing balance
Motor Vehicles	12.5% reducing balance
Computer	12.5% reducing balance

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated equipment are retained in the cost of equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

(f) Trade and Other Debtors

Trade and Other Debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value

of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

(g) Cash and cash equivalents

Cash and cash equivalents include cash on hand and demand deposits. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(h) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented in non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by FRC on 8 May 2017 amounts due from directors and shareholders to the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

(i) Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

(j) Employee Benefits

The company provides benefits to employees including paid holiday arrangements.

i. 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.

(k) Dividend Distribution

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

(l) Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(m) Cash Flow Statement Exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Dion Cahill Carpentry & Construction Limited

Notes To The Financial Statements
Year Ended 14 July 2025

2. OPERATING PROFIT

Operating profit is stated after charging:

	€ 2025	€ 2024
Depreciation:		
Owned tangible fixed assets	11,520	15,510

3. INTEREST PAYABLE AND SIMILAR EXPENSES

	€ 2025	€ 2024
Interest	307	270
	307	270

4. EMPLOYEES

The average number of employees for the year was 6 (2024: 7).

5. DIRECTORS REMUNERATION AND TRANSACTIONS

	€ 2025	€ 2024
Salary	58,818	53,799
Pension Contribution	21,054	20,014
	79,872	73,813

Directors loans

	Dion Cahill	Jennifer Cahill
Opening Balance	- 30,902	
Advances from directors	53,500	
Advances to directors	- 49,080	
Closing Balance	- 26,482	-
Maximum amount outstanding to directors during the year	- 26,482	-

There are no conditions attaching to these loans, the directors do not intend to call in these loans within the next twelve months.

Dion Cahill Carpentry & Construction Limited

Notes To The Financial Statements
Year Ended 14 July 2025

6. TANGIBLE FIXED ASSETS

	Premises €	Computer €	Plant & Machinery €	Equipment & Tools €	Motor Vehicles €	Total €
<u>Costs</u>						
At beginning of year	182,119	748	72,050	19,729	95,196	369,842
Additions in year	356,471					356,471
Disposals in year					- 28,000	- 28,000
At end of year	538,590	748	72,050	19,729	67,196	698,313
<u>Depreciation</u>						
At beginning of year		561	28,403	14,507	35,679	79,150
Charge for year		23	5,456	653	5,388	11,520
Eliminated on disposals					- 11,588	- 11,588
At end of year	-	584	33,859	15,160	29,479	79,082
<u>Net book value</u>						
At 14 July 2025	538,590	164	38,191	4,569	37,717	<u>619,231</u>
At 14 July 2024	182,119	187	43,647	5,222	59,517	<u>290,692</u>

Dion Cahill Carpentry & Construction Limited

Notes To The Financial Statements
Year Ended 14 July 2025

7. DEBTORS

	€ 2025	€ 2024
Trade Debtors	159,000	86,250
Value Added Tax	-	5,810
RCT	17,083	-
Directors Loan	26,482	30,902
	<u>202,565</u>	<u>122,962</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	€ 2025	€ 2024
Trade Creditors	7,777	8,539
Accruals	1,072	1,072
Corporation Tax	32,342	320
Other taxation and social security	33,845	9,583
Bank Overdraft	-	-
Finance Lease	-	-
Directors Current Account	-	-
	<u>75,036</u>	<u>19,514</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	€ 2025	€ 2024
Finance Lease	-	-
	<u>-</u>	<u>-</u>

10. DETAILS OF BORROWINGS

	Within 1 year €	Between 1 & 2 years €	Between 2 & 5 years €	After 5 years €	Total €
<u>Repayable other than by instalments</u>					
Bank Overdrafts					-
<u>Repayable by instalments</u>					
Obligations under finance leases					-
	-	-	-	-	-

Dion Cahill Carpentry & Construction Limited

Notes To The Financial Statements
Year Ended 14 July 2025

12. CAPITAL COMMITMENTS

There were no capital commitments at the year ended 14 July 2025.

13. CALLED UP SHARE CAPITAL

	2025	2024
Authorised Equity		
100,000 ordinary shares of €1.00 each	100,000	100,000
Allotted and Fully paid		
ordinary shares of €1.00 each	100	100

14. POST BALANCE SHEET EVENTS

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

15. MOVEMENT ON PROFIT AND LOSS RESERVES

	€ 2025	€ 2024
Opening Profit & Loss/Reserves	1,291,315	1,285,926
Profit/(Loss) for the year	227,627	5,389
Dividends Paid	-	-
Closing Profit & Loss/Reserves	<u>1,518,942</u>	<u>1,291,315</u>

16. APPROVAL OF FINANCIAL STATEMENTS

The directors approved the financial statements on 26th February 2026.