

**Company registration number: 528461**

**GKD Project Planning Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

# GKD Project Planning Limited

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## **GKD Project Planning Limited**

### **Directors and other information**

<b>Directors</b>	Gerard Doheny Kathleen Doheny
<b>Secretary</b>	Gerard Doheny
<b>Company number</b>	528461
<b>Registered office</b>	Grange Upper Ratheniska Portlaoise Co. Laois
<b>Business address</b>	Grange Upper Ratheniska Portlaoise Co. Laois
<b>Accountants</b>	RSM Ireland Business Advisory Ltd Unit 17, Kilminchy Court Dublin Road Portlaoise Co. Laois
<b>Bankers</b>	Bank of Ireland Portlaoise, Co. Laois

## **GKD Project Planning Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" 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 and then apply them consistently;
- make judgments 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.

**GKD Project Planning Limited**

**Balance sheet  
As at 30 June 2025**

	2025		2024	
	€	€	€	€
Fixed assets		45,604		16,296
Current assets	339,586		241,382	
Prepayments and accrued income	344		359	
		339,930		241,741
Creditors: amounts falling due within one year		(27,676)		(15,538)
<b>Net current assets</b>		<b>312,254</b>		<b>226,203</b>
<b>Total assets less current liabilities</b>		<b>357,858</b>		<b>242,499</b>
Creditors: amounts falling due after more than one year		(17,458)		-
Accruals and deferred income		(3,480)		(3,180)
<b>Net assets</b>		<b>336,920</b>		<b>239,319</b>
<b>Capital and reserves</b>		<b>336,920</b>		<b>239,319</b>

We, as directors of GKD Project Planning 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

**GKD Project Planning Limited**

**Balance sheet (continued)  
As at 30 June 2025**

These abridged financial statements were approved by the board of directors on ...10-03-2026... and signed on behalf of the board by:

  
**Gerard Doheny**  
Director

  
**Kathleen Doheny**  
Director

## **GKD Project Planning Limited**

### **Notes to the abridged financial statements Financial year ended 30 June 2025**

#### **1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of GKD Project Planning Ltd for the financial year ended 30 June 2025.

The company is a private company limited by shares, registered in Ireland, company registration number 528461. The address of the registered office is Grange Upper, Ratheniska, Portlaoise, Co. Laois.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

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

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### **Taxation**

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

##### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

## GKD Project Planning Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### Financial instruments

##### Ordinary Share Capital:

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

##### Cash and cash equivalents:

Cash consists of cash on hand and demand deposits.

##### Other financial assets:

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

##### Other financial liabilities:

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

##### Impairment of financial assets:

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

**GKD Project Planning Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 June 2025**

**Borrowing costs**

Borrowing costs incurred during the financial year have been expensed to the Profit and Loss Account in the period in which they were incurred.

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	239,219	177,216
Profit for the financial year	97,601	62,003
<b>At the end of the financial year</b>	<u>336,820</u>	<u>239,219</u>

**5. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	2,553	-
Advances made during the financial year	1,137	2,632
Amounts repaid during the financial year	-	(79)
<b>At the end of the financial year</b>	<u>3,690</u>	<u>2,553</u>

Disclosure for each director or other person is as follows:

**Ger Doheny**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	2,553	-
Advances made during the financial year	1,137	2,632
Amounts repaid during the financial year	-	(79)
<b>At the end of the financial year</b>	<u>3,690</u>	<u>2,553</u>

**6. Events after the end of the reporting period**

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