

Company Number: 653711

Delta Construction and Maintenance Ltd
Abridged Unaudited Financial Statements
for the financial period ended 30 September 2024

Delta Construction and Maintenance Ltd

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Delta Construction and Maintenance Ltd
DIRECTOR AND OTHER INFORMATION

Director	Eamon Ryan
Company Secretary	Krystle Ruddy
Company Number	653711
Registered Office	Village Green Hollyford, Tipperary
Business Address	81, College Fort, Castleknock , Dublin 15
Accountants	Slattery Flynn & Co Friary House Friar Street Co Tipperary Republic of Ireland

Delta Construction and Maintenance Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 30 September 2024

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms 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 director confirms that they have made available to Slattery Flynn & Co, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period ended 30 September 2024."

Signed on behalf of the board

Eamon Ryan
Director

10 March 2026

Delta Construction and Maintenance Ltd

STATEMENT OF FINANCIAL POSITION

as at 30 September 2024

	Notes	Sep 24 €	2023 €
Fixed Assets			
Tangible assets	8	29,786	36,864
Current Assets			
Stocks	9	26,654	3,500
Debtors	10	13,035	21,786
Cash and cash equivalents		12,335	43,018
		52,024	68,304
Creditors: amounts falling due within one year	11	(39,659)	(31,568)
Net Current Assets		12,365	36,736
Total Assets less Current Liabilities		42,151	73,600
Creditors:			
amounts falling due after more than one year	12	-	(843)
Net Assets		42,151	72,757
Capital and Reserves			
Called up share capital presented as equity	14	100	100
Retained earnings		42,051	72,657
Equity attributable to owners of the company		42,151	72,757

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.

I as Director of Delta Construction and Maintenance Ltd, 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) I 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 period and of its profit or loss for such a financial period 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 10 March 2026 and signed on its behalf by:

Eamon Ryan
Director

Delta Construction and Maintenance Ltd
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2024

	Called up share capital €	Retained earnings €	Total €
At 1 July 2022	100	29,184	29,284
Profit for the financial year	-	43,473	43,473
At 30 ^{SEPT}June 2023	100	72,657	72,757
Loss for the financial period	-	(30,606)	(30,606)
At 30 September 2024	100	42,051	42,151

Delta Construction and Maintenance Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 September 2024

1. General Information

Delta Construction and Maintenance Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 653711. The registered office of the company is Village Green, Hollyford,, Tipperary. The principal activity of the company is in construction maintenance. 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 period ended 30 September 2024 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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 period, 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 goods 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:

Fixtures, fittings and equipment	- 15% Straight line
Motor vehicles	- 25% 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

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.

Delta Construction and Maintenance Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 September 2024

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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 defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax 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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 12 month period ended 30 September 2024.

4. Turnover

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

5.	Operating (loss)/profit	Sep 24	Jun 23
		€	€
	Operating (loss)/profit is stated after charging:		
	Depreciation of tangible assets	7,078	7,078
		<u>7,078</u>	<u>7,078</u>
6.	Interest payable and similar expenses	Sep 24	Jun 23
		€	€
	Interest	865	1,236
		<u>865</u>	<u>1,236</u>

Delta Construction and Maintenance Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 September 2024

7. Employees

The average monthly number of employees, including director, during the financial period was 1, (Jun 23 - 1).

	Sep 24 Number	Jun 23 Number
Director	1	1

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 July 2023	5,023	51,611	56,634
At 30 September 2024	5,023	51,611	56,634
Depreciation			
At 1 July 2023	2,236	17,534	19,770
Charge for the financial period	627	6,451	7,078
At 30 September 2024	2,863	23,985	26,848
Net book value			
At 30 September 2024	2,160	27,626	29,786
At 30 June 2023	2,787	34,077	36,864

8.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	Sep 24 Net book value €	Depreciation charge €	Jun 23 Net book value €	Depreciation charge €
Motor vehicles	9,264	2,316	11,580	2,316

9. Stocks

	Sep 24 €	Jun 23 €
Work in progress	26,654	3,500

The replacement cost of stock did not differ significantly from the figures shown.

10. Debtors

	Sep 24 €	Jun 23 €
Trade debtors	9,900	20,900
Taxation	3,135	886
	13,035	21,786

Delta Construction and Maintenance Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 September 2024

16. Capital commitments

The company had no material capital commitments at the financial period-ended 30 September 2024.

17. Director's remuneration and transactions

	Sep 24 €	Oct 23 €
Remuneration	<u>41,600</u>	<u>52,000</u>

The following amounts are repayable to the director:

	Sep 24 €	Oct 23 €
Eamon Ryan	<u>25,949</u>	<u>10,700</u>

18. Events After the End of the Reporting Period

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 March 2026.

Delta Construction and Maintenance Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 September 2024

11. Creditors			Sep 24	Oct 23
Amounts falling due within one year			€	€
Net obligations under finance leases and hire purchase contracts			3,888	7,651
Taxation			3,322	10,217
Director's current account (Note 17)			25,949	10,700
Accruals			6,500	3,000
			<u>39,659</u>	<u>31,568</u>
12. Creditors			Sep 24	Oct 23
Amounts falling due after more than one year			€	€
Finance leases and hire purchase contracts			-	843
			<u>-</u>	<u>843</u>
Net obligations under finance leases and hire purchase contracts				
Repayable between one and five years			3,888	8,494
			<u>3,888</u>	<u>8,494</u>
13. Taxation			Sep 24	Jun 23
			€	€
Debtors:				
VAT			3,135	886
			<u>3,135</u>	<u>886</u>
Creditors:				
Corporation tax			1,896	6,210
PAYE			593	1,347
Subcontractors tax			833	2,660
			<u>3,322</u>	<u>10,217</u>
14. Share capital			Sep 24	Oct 23
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	100	€1.00 each	<u>100</u>	<u>100</u>
No director or the secretary had an interest in the share capital of the company at any time during the financial period.				
15. Income Statement			Sep 24	Oct 23
			€	€
At 1 July ^{OCT} 2023			72,657	29,184
(Loss)/profit for the financial period			<u>(30,606)</u>	<u>43,473</u>
At 30 September 2024			<u>42,051</u>	<u>72,657</u>