

Company registration number: 613818

DB Blackhall Holdings Limited
Unaudited abridged financial statements
for the financial year ended 31st March 2025

DB Blackhall Holdings Limited

Contents

	Page
Director's responsibilities statement	1
Balance sheet	2 - 3
Statement of changes in equity	4
Notes to the abridged financial statements	5 - 8

DB Blackhall Holdings Limited

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

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 year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless she is 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 director is required to:

- select suitable accounting policies 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 her to ensure that the financial statements and Director's report comply with the Companies Act 2014 and enable the financial statements to be compiled. She is 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 Unaudited Financial Statements

In relation to the financial statements as set out on pages 2 to 8

- (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 judgments 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 Cronin Financial Limited, Chartered Accountants, the company's accounting records and provided all the information necessary for the compilation 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 period ended 31st March 2025.

On behalf of the board

Derek Brennan
Director
Date: 20th October 2025

DB Blackhall Holdings Limited

**Balance sheet
As at 31st March 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	6	1,332,145		1,185,351	
Financial assets	7	8,000		8,000	
		<u>1,340,145</u>		<u>1,193,351</u>	
Current assets					
Debtors	8	200		200	
Cash at bank and in hand		18,366		23,563	
		<u>18,566</u>		<u>23,763</u>	
Creditors: amounts falling due within one year					
	10	<u>(862,429)</u>		<u>(717,429)</u>	
Net current liabilities			<u>(843,863)</u>		<u>(693,666)</u>
Total assets less current liabilities			496,282		499,685
Net assets			<u><u>496,282</u></u>		<u><u>499,685</u></u>
Capital and reserves					
Called up share capital presented as equity			200		200
Profit and loss account			496,082		499,485
Shareholders funds			<u><u>496,282</u></u>		<u><u>499,685</u></u>

These 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'.

DB Blackhall Holdings Limited

**Balance sheet (continued)
As at 31st March 2025**

I, as director of DB Blackhall Holdings Limited state that:

- the company is availing itself of 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 the conditions specified in section 359 of the Companies Act 2014 are satisfied;
- 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);
- 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 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 20th October 2025 and signed by:

Derek Brennan
Director

DB Blackhall Holdings Limited

**Statement of changes in equity
Financial year ended 31st March 2025**

	Called up share capital €	Profit and loss account €	Total €
At 1st April 2023	200	500,000	500,200
Loss for the financial year		(515)	(515)
Total comprehensive income for the financial year	-	(515)	(515)
At 31st March 2024 and 1st April 2024	200	499,485	499,685
Loss for the financial year		(3,403)	(3,403)
Total comprehensive income for the financial year	-	(3,403)	(3,403)
At 31st March 2025	200	496,082	496,282

DB Blackhall Holdings Limited

Notes to the abridged financial statements Financial year ended 31st March 2025

1. General information

DB Blackhall Holdings Limited is primarily engaged in the activities of a holding company. The company's registered office is Unit 6a Centrepoint, Rosemount Business Park, Ballycoolin, Dublin 11. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 613818.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

3. Accounting policies and measurement bases

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 ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

Tangible assets

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.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to frs 102) less accumulated depreciation and accumulated impairment losses

The difference between depreciation based on the deemed cost charged in the profit and loss account and the asset's original cost is transferred from revaluation reserve to retained earnings.

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

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

DB Blackhall Holdings Limited

Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

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.

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 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 the provisions required are recognised in the profit and loss.

Cash and cash equivalent

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditor and accruals

Creditor and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as 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 the FRC on 8th May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Statement of cash flow 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.

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	499,485	500,000
Loss for the financial year	(3,403)	(515)
At the end of the financial year	<u>496,082</u>	<u>499,485</u>

DB Blackhall Holdings Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31st March 2025**

6. Tangible assets

	Investment property	Freehold property	Total
	€	€	€
Cost			
At 1 April 2024	935,351	250,000	1,185,351
Additions	146,794	-	146,794
At 31 March 2025	<u>1,082,145</u>	<u>250,000</u>	<u>1,332,145</u>
Depreciation			
At 1 April 2024 and 31 March 2025	-	-	-
Carrying amount			
At 31 March 2025	<u>1,082,145</u>	<u>250,000</u>	<u>1,332,145</u>
At 31 March 2024	<u>935,351</u>	<u>250,000</u>	<u>1,185,351</u>

7. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1 April 2024 and 31 March 2025	<u>8,000</u>	<u>8,000</u>
Provision for diminution in value		
At 1 April 2024 and 31 March 2025	-	-
Carrying amount		
At 31 March 2025	<u>8,000</u>	<u>8,000</u>
At 31 March 2024	<u>8,000</u>	<u>8,000</u>

Investments in group undertakings

	Registered office	Nature of business	Class of share	Shares held	
				2025 %	2024 %
Subsidiary undertakings					
Riverside Mechanical Limited	A6 Centrepont, Rosemount Business Park, Ballycoolin, Dublin 11.	General Mechanical Engineering	Ordinary	80	80

DB Blackhall Holdings Limited

Notes to the abridged financial statements (continued)
Financial year ended 31st March 2025

8. Debtors	2025	2024
	€	€
Other debtors	200	200
	<u> </u>	<u> </u>
9. Cash and cash equivalents	2025	2024
	€	€
Cash at bank and in hand	18,366	23,563
	<u> </u>	<u> </u>
10. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to group undertakings	854,429	709,429
Other creditors	8,000	8,000
	<u> </u>	<u> </u>
	<u>862,429</u>	<u>717,429</u>

11. Contingent assets and liabilities

There were no contingent liabilities at the year end.

12. Events after the end of the reporting period

There were no post balance sheet events.

13. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Balance owed by/(owed to)	
	2025	2024
	€	€
Riverside Mechanical Limited	(854,429)	(709,429)

14. Controlling party

Derek Brennan is the controlling shareholder of DB Blackhall Holdings Limited.

15. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20th October 2025.