

**DONOHUE PROPERTIES LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

# DONOHUE PROPERTIES LIMITED

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

**DONOHUE PROPERTIES LIMITED  
DIRECTORS AND OTHER INFORMATION**

**Directors**

John Donohue  
Martin Donohue  
Noel Donohue  
James Donohue

**Company Secretary**

Brid Donohue

**Company Number**

343258

**Registered Office and Business Address**

The Grange  
Newcastle Road  
Lucan  
Co. Dublin

**Accountants**

NKC Business & Taxation Consultants Limited  
Unit 9, 4075 Kingswood Road  
Citywest Business Campus  
Dublin 24

**Bankers**

Allied Irish Banks plc  
Main Street  
Leixlip  
Co. Kildare

**Solicitors**

Daly Galvin Solicitors  
76 Lower Leeson Street  
Dublin 2

# **DONOHUE PROPERTIES LIMITED**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

### **FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

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

#### **"General responsibilities**

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 that law, the directors have 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 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 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 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet and the related notes:

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.

The directors confirm that they have made available to NKC Business & Taxation Consultants Limited, all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 April 2025."

#### **Signed on behalf of the board**

**John Donohue**  
Director

**Date: 30/03/2026**

**Martin Donohue**  
Director

**Date: 30/03/2026**

**DONOHUE PROPERTIES LIMITED**  
**BALANCE SHEET**  
**AS AT 30 APRIL 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	12,732	18,000
<b>Current Assets</b>			
Debtors	6	12,059	24,469
Cash and cash equivalents		11,673	110,880
		23,732	135,349
<b>Creditors: amounts falling due within one year</b>	7	(14,030)	(97,132)
<b>Net Current Assets</b>		9,702	38,217
<b>Total Assets less Current Liabilities</b>		22,434	56,217
<b>Creditors:</b>			
amounts falling due after more than one year	8	(248,154)	(248,154)
<b>Net Liabilities</b>		(225,720)	(191,937)
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Statement of income and retained earnings	9	(225,820)	(192,037)
<b>Shareholders' Deficit</b>		(225,720)	(191,937)

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.

We as Directors of Donohue Properties 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 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) 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 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 30/03/2026 and signed on its behalf by:**

**John Donohue**  
**Director**

**Martin Donohue**  
**Director**

# DONOHUE PROPERTIES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

### FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

#### 1. GENERAL INFORMATION

Donohue Properties Limited is a company limited by shares incorporated in Ireland. The registered office of the company is The Grange, Newcastle Road, Lucan, Co Dublin which is also the principal place of business of the company. The principal activity of the company is the provision of construction services and the supply of maintenance and property management services. 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 year ended 30 April 2025 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. 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 year, 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 represents amounts receivable for construction services and property management services exclusive of 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:

Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	20% 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.

##### Trade and other debtors

Basic financial assets, including trade debtors and other receivables, cash and bank balances, are recognised at the undiscounted amount of cash receivable less any impairment.

##### Trade and other creditors

Trade and other creditors are measured at invoice price, unless payment is deferred beyond normal business terms.

**DONOHUE PROPERTIES LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**Taxation and deferred taxation**

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

<b>3. OPERATING LOSS</b>		<b>2025</b>	2024
		€	€
<b>Operating loss is stated after charging:</b>			
Depreciation of tangible assets		<b>5,268</b>	5,268
		<u>          </u>	<u>          </u>
<b>4. INTEREST PAYABLE AND SIMILAR EXPENSES</b>		<b>2025</b>	2024
		€	€
Interest		-	537
		<u>          </u>	<u>          </u>
<b>5. TANGIBLE ASSETS</b>			
	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>
	€	€	€
<b>Cost</b>			<b>€</b>
At 1 May 2024	32,905	7,993	26,341
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2025	32,905	7,993	26,341
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 May 2024	32,905	7,993	8,341
Charge for the financial year	-	-	5,268
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2025	32,905	7,993	13,609
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 30 April 2025	-	-	<b>12,732</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2024	-	-	18,000
	<u>          </u>	<u>          </u>	<u>          </u>
<b>6. DEBTORS</b>		<b>2025</b>	2024
		€	€
Trade debtors		<b>9,413</b>	22,276
Taxation		<b>296</b>	-
Prepayments		<b>2,350</b>	2,193
		<u>          </u>	<u>          </u>
		<b>12,059</b>	24,469
		<u>          </u>	<u>          </u>

**DONOHUE PROPERTIES LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

<b>7. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	49	9,203
Taxation	-	62,825
Other creditors	9,306	20,416
Accruals	4,675	4,688
	<u>14,030</u>	<u>97,132</u>
<b>8. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Directors' loan accounts	248,154	248,154
	<u>248,154</u>	<u>248,154</u>
<b>9. PROFIT AND LOSS ACCOUNT</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 May 2024	(192,037)	(179,237)
Loss for the financial year	(33,783)	(12,800)
	<u>(225,820)</u>	<u>(192,037)</u>
At 30 April 2025	<u>(225,820)</u>	<u>(192,037)</u>
<b>10. CAPITAL COMMITMENTS</b>		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
<b>11. DIRECTORS' TRANSACTIONS</b>		
The following amounts are repayable to the directors:		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
John Donohue	168,043	168,043
Noel Donohue	73,693	73,693
Martin Donohue	6,418	6,418
	<u>248,154</u>	<u>248,154</u>
<b>12. RELATED PARTY TRANSACTIONS</b>		
During the year the company Invoiced Canole Management Limited €9,000 (2024: €16,000) for repairs works completed. At the balance sheet date the amount owed by Canole Management Limited was €9,000 (2024: €204).		
<b>13. CONTROLLING INTEREST</b>		
The Donohue Family own 100% of the share capital of the company.		
<b>14. POST-BALANCE SHEET EVENTS</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>15. APPROVAL OF FINANCIAL STATEMENTS</b>		
The financial statements were approved and authorised for issue by the board of directors on 30/03/2026.		