

Company Number: 739831

DEBURCA COSTAL SERVICES LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

DEBURCA COSTAL SERVICES LIMITED
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DEBURCA COSTAL SERVICES LIMITED

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	47,387	1,690
Current Assets			
Debtors	5	2,959	87
Cash at bank and in hand		79,796	84,874
		82,755	84,961
Creditors: amounts falling due within one year	6	(1,419)	(12,579)
Net Current Assets		81,336	72,382
Total Assets less Current Liabilities		128,723	74,072
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	128,623	73,972
Shareholders' Funds		128,723	74,072

We as Director's of DEBURCA COSTAL SERVICES 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 micro companies' regime.

Approved by the board on 22 January 2026 and signed on its behalf by:

Philip Bourke
Director

DEBURCA COSTAL SERVICES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

DEBURCA COSTAL SERVICES LIMITED is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 739831. The registered office of the company is C/O Tripco, Unit 1C, McHale Road Retail Park, Castlebar, Co Mayo., F23 WF57. 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 year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 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 as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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:

Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	25% Straight line
	-	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.

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

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 Statement of Financial Position date.

DEBURCA COSTAL SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the financial year ended 30 April 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Director	<u>1</u>	<u>1</u>

4. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total	
	€	€	€	€	€
Cost					
At 1 May 2024	-	1,917	-	195	2,112
Additions	24,983	21,043	3,500	1,494	51,020
At 30 April 2025	<u>24,983</u>	<u>22,960</u>	<u>3,500</u>	<u>1,689</u>	<u>53,132</u>
Depreciation					
At 1 May 2024	-	383	-	39	422
Charge for the financial year	-	4,592	700	31	5,323
At 30 April 2025	<u>-</u>	<u>4,975</u>	<u>700</u>	<u>70</u>	<u>5,745</u>
Net book value					
At 30 April 2025	<u>24,983</u>	<u>17,985</u>	<u>2,800</u>	<u>1,619</u>	<u>47,387</u>
At 30 April 2024	<u>-</u>	<u>1,534</u>	<u>-</u>	<u>156</u>	<u>1,690</u>

5. Debtors

	2025	2024
	€	€
Taxation	<u>2,959</u>	<u>87</u>

6. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Taxation	196	10,267
Director's current account	3	1,092
Accruals	<u>1,220</u>	<u>1,220</u>
	<u>1,419</u>	<u>12,579</u>

DEBURCA COSTAL SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the financial year ended 30 April 2025

7. Profit and loss account

	2025	2024
	€	€
At 1 May 2024	73,972	-
Profit for the financial year	54,651	73,972
	<hr/>	<hr/>
At 30 April 2025	128,623	73,972
	<hr/> <hr/>	<hr/> <hr/>

8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 22 January 2026.