

Company Number: 757584

John Conlon Construction Limited

Abridged Unaudited Financial Statements

**for the financial period from 13 February 2024 (date of incorporation) to 31
December 2024**

John Conlon Construction Limited

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John Conlon Construction Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 13 February 2024 (date of incorporation) to 31 December 2024

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 period. 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 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 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.

Signed on behalf of the board

John Conlon
Director

19 February 2026

Deirdre Conlon
Director

19 February 2026

John Conlon Construction Limited

BALANCE SHEET

as at 31 December 2024

	Notes	Dec 24 €	Feb 24 €
Fixed Assets			
Tangible assets	6	<u>525,909</u>	-
Current Assets			
Debtors	7	18,781	-
Cash at bank and in hand		<u>99,975</u>	-
		<u>118,756</u>	-
Creditors: amounts falling due within one year	8	<u>(427,353)</u>	-
Net Current Liabilities		<u>(308,597)</u>	-
Total Assets less Current Liabilities		217,312	-
Creditors:			
amounts falling due after more than one year	9	<u>(71,885)</u>	-
Net Assets/(Liabilities)		<u><u>145,427</u></u>	<u><u>-</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	-
Retained earnings	10	<u>145,327</u>	-
Shareholders' (Deficit)/Funds		<u><u>145,427</u></u>	<u><u>-</u></u>

John Conlon Construction Limited

BALANCE SHEET

as at 31 December 2024

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 John Conlon Construction 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 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 19 February 2026 and signed on its behalf by:

John Conlon
Director

Deirdre Conlon
Director

John Conlon Construction Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2024

	Retained earnings	Total
	€	€
At 13 February 2023	-	-
Profit for the financial period	<u>145,327</u>	<u>145,327</u>
At 31 December 2024	<u><u>145,327</u></u>	<u><u>145,327</u></u>

John Conlon Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 13 February 2024 (date of incorporation) to 31 December 2024

1. General Information

John Conlon Construction Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 757584. The registered office of the company is Clondouglas, Portlaoise, Co. Laois, R32R2H6 which is also the principal place of business of the company. The Principal Activity of the business is the provision of building construction 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 financial period ended 31 December 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. Cost comprises purchase price and other directly attributable costs. 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	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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 Balance Sheet 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 Profit and Loss Account.

Trade and other debtors

Trade and other debtors are stated at cost less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

John Conlon Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 13 February 2024 (date of incorporation) to 31 December 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 stated at cost.

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 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.

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 10 month 19 days period from 13 February 2024 (date of incorporation) to 31 December 2024.

4. Operating profit		Dec 24	Feb 24	
		€	€	
Operating profit is stated after charging/(crediting):				
Depreciation of tangible assets		55,409	-	
(Profit) on disposal of tangible assets		(16,000)	-	
		<u> </u>	<u> </u>	
5. Interest payable and similar expenses		Dec 24	Feb 24	
		€	€	
Interest		1,832	-	
		<u> </u>	<u> </u>	
6. Tangible assets				
	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 13 February 2024	-	-	-	-
Additions	422,369	10,530	148,419	581,318
At 31 December 2024	<u>422,369</u>	<u>10,530</u>	<u>148,419</u>	<u>581,318</u>
Depreciation				
At 13 February 2024	-	-	-	-
Charge for the financial period	42,931	1,172	11,306	55,409
At 31 December 2024	<u>42,931</u>	<u>1,172</u>	<u>11,306</u>	<u>55,409</u>
Net book value				
At 31 December 2024	<u>379,438</u>	<u>9,358</u>	<u>137,113</u>	<u>525,909</u>

John Conlon Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period from 13 February 2024 (date of incorporation) to 31 December 2024

7. Debtors	Dec 24	Feb 24
	€	€
Taxation	18,781	-
	<u> </u>	<u> </u>
8. Creditors	Dec 24	Feb 24
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	29,187	-
Taxation	51,565	-
Directors' current accounts (Note 11)	309,833	-
Accruals	36,768	-
	427,353	-
	<u> </u>	<u> </u>
9. Creditors	Dec 24	Feb 24
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	71,885	-
	<u> </u>	<u> </u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	29,187	-
Repayable after five years	71,885	-
	101,072	-
	<u> </u>	<u> </u>
10. Profit and loss account		Dec 24
		€
At 13 February 2024		-
Profit for the financial period		145,327
		<u> </u>
At 31 December 2024		145,327
		<u> </u>
11. Directors' remuneration and transactions	Dec 24	Feb 24
	€	€
Remuneration	51,259	-
	<u> </u>	<u> </u>
The following amounts are repayable to the directors:		
	Dec 24	Feb 24
	€	€
John Conlon	309,833	-
	<u> </u>	<u> </u>

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 February 2026.