

**Tara Construction Company Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Tara Construction Company Limited

## CONTENTS

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 7

# **Tara Construction Company Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

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.

**Signed on behalf of the board**

**Christopher Barry**  
**Director**

**Shane Barry**  
**Director**

**20 February 2026**

# Tara Construction Company Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	68,543	68,543
Cash and cash equivalents		2,756	4,618
		<u>71,299</u>	<u>73,161</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(792)</u>	<u>(2,000)</u>
<b>Net Current Assets</b>		<u>70,507</u>	<u>71,161</u>
<b>Total Assets less Current Liabilities</b>		<u>70,507</u>	<u>71,161</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		15,000	15,000
Retained earnings		55,507	56,161
<b>Equity attributable to owners of the company</b>		<u>70,507</u>	<u>71,161</u>

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 Tara Construction Company Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 20 February 2026 and signed on its behalf by:**

**Christopher Barry**  
Director

**Shane Barry**  
Director

**Tara Construction Company Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	15,000	56,221	71,221
Loss for the financial year	-	(60)	(60)
<b>At 30 June 2024</b>	15,000	56,161	71,161
Loss for the financial year	-	(654)	(654)
<b>At 30 June 2025</b>	<b>15,000</b>	<b>55,507</b>	<b>70,507</b>

# Tara Construction Company Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Tara Construction Company Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 32142. The registered office of the company is Lismullen, Garlow Cross, Navan, Co Meath. The principal activity of the company is construction. The company has been dormant for many years. 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 June 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 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 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.

#### 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.

#### Cash and cash equivalents

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.

#### 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.

#### 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.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 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 directors, during the financial year was 0, (2024 - 0).

## Tara Construction Company Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>4. Debtors</b>	<b>2025</b>	2024
	€	€
Amounts owed by group undertakings (Note 9)	<b>68,543</b>	68,543
	<u>          </u>	<u>          </u>
<b>5. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	€
Directors' current accounts (Note 8)	<b>792</b>	2,000
	<u>          </u>	<u>          </u>
<b>6. Income Statement</b>		
	<b>2025</b>	2024
	€	€
At 1 July 2024	<b>56,161</b>	56,221
Loss for the financial year	<b>(654)</b>	(60)
	<u>          </u>	<u>          </u>
At 30 June 2025	<b>55,507</b>	56,161
	<u>          </u>	<u>          </u>
<b>7. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>8. Directors' transactions</b>		
The following amounts are repayable to the directors:		
	<b>2025</b>	2024
	€	€
Shane Barry	<b>792</b>	2,000
	<u>          </u>	<u>          </u>
<b>9. Related party transactions</b>		
Transactions with group companies include the following:		
Transactions and balances with group companies:		
	<b>2025</b>	2024
	€	€
<b>Jordan Bennett Limited</b>		
Amount due from Jordan Bennett Limited	<b>68,543</b>	68,543
	<u>          </u>	<u>          </u>
<b>10. Parent company</b>		
The company regards Jordan Bennett Building Company Ltd as its parent company.		
<b>11. Post-Balance Sheet Events</b>		
There were no post balance sheet events to report.		
<b>12. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.		