

REGISTRATION NUMBER 611134

BIGWOOD CONSTRUCTION LIMITED

**BIGWOOD
CASTLEPOLLARD
CO. WESTMEATH**

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

BIGWOOD CONSTRUCTION LIMITED

ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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BIGWOOD CONSTRUCTION LIMITED

COMPANY INFORMATION AS AT 30TH SEPTEMBER 2025

Director	Jason Coffey
Secretary	Laura Smyth
Company Number	611134
Registered Office	Bigwood Castlepollard Co. Westmeath
Accountants	Noel Delaney & Co. Chartered Accountants Rochestown Castlepollard Co. Westmeath
Business Address	Bigwood Castlepollard Co. Westmeath
Bankers	Permanent TSB Oliver Plunkett Street Mullingar Co. Westmeath

BIGWOOD CONSTRUCTION LIMITED

**STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS'
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

General Responsibilities

Irish Company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company. Under the law the directors have elected to prepare financial statements in accordance with Generally Accepted Accounting Practice in Ireland, including the Financial Reporting Standard 105 "The Financial Reporting Standard applicable in the Republic of Ireland" and Irish Law.

Under company law the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss for the financial year and otherwise comply with the act.

As per the Companies Act 2014 Section 324(6) every director of the company who is party to the approval of financial statements and who knows that they do not give such a view or otherwise so comply or is reckless as to whether that is so shall be guilty of a category 2 offence.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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;
- 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 the accuracy and completeness of the records, documents, explanations and other information provided by management for the compilation engagement. 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 and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The engagement to compile the financial statements cannot be regarded as providing assurance on the adequacy of the company's systems or on the incidence of fraud, non-compliance with laws and regulations or weaknesses in internal control. Engaging external accountants to compile financial statements does not relieve the directors of their responsibilities in this respect.

BIGWOOD CONSTRUCTION LIMITED

**STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS'
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

Directors declaration on unaudited financial statements

In relation to the financial statements set out on pages 5 to 11.

- The director approves these financial statements and confirm that he is 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 director confirms that he has made available to Noel Delaney & Co., Chartered Accountants , the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th September 2025.

On behalf of the board

Jason Coffey
Director

Laura Smyth
Secretary

Date: 26th February 2026

BIGWOOD CONSTRUCTION LIMITED

**ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL
STATEMENTS TO THE DIRECTOR OF
BIGWOOD CONSTRUCTION LIMITED**

We have compiled the financial statements set out on pages 5 to 11 of Bigwood Construction Limited for the year ended 30th September 2025. These financial statements comprise the balance sheet of the company as at 30th September 2025, statement of changes in equity and a summary of significant accounting policies and other explanatory information.

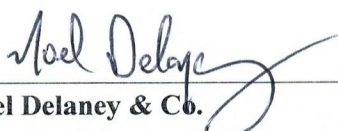
Respective Responsibilities of Directors and Accountants

As stated on pages 2 and 3 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Bigwood Construction Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and the International Standard on Related Services 4410 (Revised) and from the accounting records, information and explanations supplied to us by the directors. We have applied our knowledge in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105") and Irish statute comprising the Companies Act 2014. Financial Reporting Standard 105 is the applicable standard in the Republic of Ireland. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information, explanations and accordingly express no opinion on the financial statements.



Noel Delaney & Co.
Chartered Accountants
Rochestown
Castlepollard
Co. Westmeath

Date: 26th February 2026

BIGWOOD CONSTRUCTION LIMITED**ABRIDGED BALANCE SHEET
AS AT 30TH SEPTEMBER 2025**

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Tangible assets	2		47,091		33,545
Current Assets					
Debtors		563		2,489	
Cash at bank and in hand		713,615		220,403	
		<u>714,178</u>		<u>222,892</u>	
Creditors: amounts falling due within one year	3	<u>(113,060)</u>		<u>(60,553)</u>	
Net Current Assets			<u>601,118</u>		<u>162,339</u>
Total Assets Less Current Liabilities			<u>648,209</u>		<u>195,884</u>
Capital and Reserves					
Called up share capital	4		100		100
Profit and loss account			<u>648,109</u>		<u>195,784</u>
Equity Shareholders' Funds			<u>648,209</u>		<u>195,884</u>

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.

We as the board of Bigwood 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) of the Companies Act 2014,

(D) The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the financial statements have been prepared in accordance with the micro companies regime.

BIGWOOD CONSTRUCTION LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30TH SEPTEMBER 2025**

(E) We acknowledge the companys obligations under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which as the company qualifies for the micro companies regime and complies with the minimum requirements of the Act in relation to its financial statements is presumed, until the contrary is proved, to 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 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.

(F) The company has relied on the specific exemption contained in section 352. We have 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.

The financial statements were approved by the board on the 26th February 2026 and signed on its behalf by the following:

Certified to be a true copy 26th February 2026

Jason Coffey
Director

Laura Smyth
Secretary

The notes on pages 7 - 11 form part of these financial statements.

BIGWOOD CONSTRUCTION LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

1. Accounting Policies

Bigwood Construction Limited is a private company limited by shares and incorporated in Ireland. Its registered office is Bigwood, Castlepollard, Co. Westmeath.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

1.1. 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 to 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 for the period, 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 FRS105.

Functional Currency

The functional currency of the financial statements is the euro (€) and all amounts have being rounded to the nearest Euro.

1.2. Turnover and Revenue Recognition

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the state of completion of the service at the end of the financial period. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

BIGWOOD CONSTRUCTION LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

1.3. Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery	-	12.5% Straight Line
Motor Vehicles	-	20% Reducing Balance

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

1.4. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.5. Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

BIGWOOD CONSTRUCTION LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

2. Fixed assets	Tangible fixed assets €	
Cost		
At 1st October 2024		48,008
Additions		31,034
Disposals		(10,000)
At 30th September 2025		<u>69,042</u>
Depreciation		
At 1st October 2024		14,463
On disposals		(1,250)
Charge for year		8,738
At 30th September 2025		<u>21,951</u>
Net book values		
At 30th September 2025		<u>47,091</u>
At 30th September 2024		<u>33,545</u>
3. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	1,260	-
Corporation tax	64,634	14,835
Other taxes and social security costs	606	1,042
Directors' accounts	45,945	44,061
Accruals and deferred income	615	615
	<u>113,060</u>	<u>60,553</u>

During the year certain stocks were purchased subject to a reservation of title. These have been accounted for as normal purchases. It is estimated that the amount due at the period end to creditors protected by reservation of title does not exceed €5,000 (2024 €1,000).

BIGWOOD CONSTRUCTION LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

Tax Creditors	2025	2024
	€	€
Tax and social welfare included in Creditors:		
Corporation Tax	64,634	14,835
VAT	-	-
PAYE/PRSI/USC/LPT	606	1,042
	<u>65,240</u>	<u>15,877</u>
4. Share capital	2025	2024
	€	€
The Authorised Equity of the company in unlimited		
Allotted, called up and fully paid		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

5. Controlling Parties

The company is under the control of Jason Coffey.

6. Directors and their interests

The directors in office in the period and their beneficial interests in the company at the balance sheet date and the beginning of the period (or on appointment if later) were as follows:

		Number of Shares	
		2025	2024
Jason Coffey	Ordinary shares	100	100

BIGWOOD CONSTRUCTION LIMITED**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025****7. Related party transactions**

At the 30th September 2025 the company owed directors loans as follows.

	Jason Coffey
	€
Opening Balance 1st October 2024	44,061
Capital Introduced	1,884
Withdrawals	-
Closing Balance 30th September 2025	<u>45,945</u>

The maximum amounts outstanding to directors during the year was €45,945.

No formal agreement exists between the company and director with regard to the terms of this loan. The director does not intend to call in this loan within the next twelve months unless adequate funds are available. As the director retains the right to recall this loan at any time it is included in creditors amounts falling due within one year.

All sales for the year were to Capital Formworks Limited. Jason Coffey is also a director and shareholder of this company. All transactions were at arms length and in the ordinary course of business.

8. Approval of financial statements

The financial statements were approved by the Board on the 26th February 2026.