

Company Number: 665212

Hanlon Concrete Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Hanlon Concrete Limited

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Hanlon Concrete Limited
DIRECTOR AND OTHER INFORMATION

Director	Michelle Hanlon
Company Secretary	Fergus O'Hara
Company Number	665212
Registered Office and Business Address	Lowtown Robertstown Naas Co Kildare Ireland
Accountants	Fitzgeralds Certified Public Accountants Leinster Lodge Maynooth Co Kildare Ireland

Hanlon Concrete Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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

Michelle Hanlon
Director

19 March 2026

Hanlon Concrete Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	<u>4,825,541</u>	<u>4,151,717</u>
Current Assets			
Stocks	7	36,180	15,782
Debtors	8	4,141,937	1,668,295
Investments	9	985,620	900,100
Cash and cash equivalents		<u>185,150</u>	<u>2,355,103</u>
		<u>5,348,887</u>	<u>4,939,280</u>
Creditors: amounts falling due within one year	10	<u>(1,076,553)</u>	<u>(786,446)</u>
Net Current Assets		<u>4,272,334</u>	<u>4,152,834</u>
Total Assets less Current Liabilities		<u>9,097,875</u>	<u>8,304,551</u>
Creditors: amounts falling due after more than one year	11	-	(9,547)
Net Assets		<u>9,097,875</u>	<u>8,295,004</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		9,097,775	8,294,904
Equity attributable to owners of the company		<u>9,097,875</u>	<u>8,295,004</u>

Hanlon Concrete Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

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.

I as Director of Hanlon Concrete 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) I 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 19 March 2026 and signed on its behalf by:

Michelle Hanlon
Director

Hanlon Concrete Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	7,232,364	7,232,464
Profit for the financial year	-	1,062,540	1,062,540
At 30 June 2024	100	8,294,904	8,295,004
Profit for the financial year	-	802,871	802,871
At 30 June 2025	100	9,097,775	9,097,875

Hanlon Concrete Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Hanlon Concrete Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 665212. The registered office of the company is Lowtown, Robertstown, Naas, Co Kildare, Ireland which is also the principal place of business of the company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial 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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land	-
Plant and machinery	- 12.5 %, 15% and 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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

Leasing and hire purchases

Property, plant and equipment 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 Statement of Financial Position 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 Income Statement.

Financial assets

Current asset investments are stated at the lower of cost and net realisable value.

Hanlon Concrete Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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

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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	714,925	597,834
(Profit) on disposal of property, plant and equipment	(8,132)	(242,192)
	<u><u>714,925</u></u>	<u><u>597,834</u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	13,897	13,283
	<u><u>13,897</u></u>	<u><u>13,283</u></u>

5. Employees

The average monthly number of employees, including director, during the financial year was 27, (2024 - 24).

6. Property, plant and equipment

	Land	Investment properties	Plant and machinery	Total
	€	€	€	€
Cost				
At 1 July 2024	1,579,298	-	3,212,630	4,791,928
Additions	-	699,095	811,843	1,510,938
Disposals	-	-	(141,325)	(141,325)
	<u>1,579,298</u>	<u>699,095</u>	<u>3,883,148</u>	<u>6,161,541</u>
At 30 June 2025	1,579,298	699,095	3,883,148	6,161,541
Depreciation				
At 1 July 2024	-	-	640,211	640,211
Charge for the financial year	-	-	714,925	714,925
On disposals	-	-	(19,136)	(19,136)
	<u>-</u>	<u>-</u>	<u>1,336,000</u>	<u>1,336,000</u>
At 30 June 2025	-	-	1,336,000	1,336,000
Net book value				
At 30 June 2025	<u><u>1,579,298</u></u>	<u><u>699,095</u></u>	<u><u>2,547,148</u></u>	<u><u>4,825,541</u></u>
At 30 June 2024	1,579,298	-	2,572,419	4,151,717

Hanlon Concrete Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>36,180</u>	<u>15,782</u>
- The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Trade debtors	3,766,687	138,445
Other debtors	57,262	86,950
Taxation	172,535	239,386
Prepayments	14,453	15,757
Accrued income	131,000	1,187,757
	<u>4,141,937</u>	<u>1,668,295</u>
- The fair value of debtors and prepayments are approximate to the carrying value		
9. Current asset investments	2025	2024
	€	€
Other unlisted investments	<u>985,620</u>	<u>900,100</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	37,061	154,805
Trade creditors	577,122	400,621
Taxation	361,947	192,493
Other creditors	42,400	-
Accruals	58,023	38,527
	<u>1,076,553</u>	<u>786,446</u>
- Trade creditors are repayable at various dates in the next twelve months		
- Tax and social security costs are repayable at various dates in line with the tax authority regulations		
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	<u>-</u>	<u>9,547</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	37,061	154,805
Repayable between one and five years	-	9,547
	<u>37,061</u>	<u>164,352</u>

Hanlon Concrete Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

12. Income Statement

	2025	2024
	€	€
At 1 July 2024	8,294,904	7,232,364
Profit for the financial year	802,871	1,062,540
At 30 June 2025	9,097,775	8,294,904

13. Capital commitments

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

14. Director's remuneration

	2025	2024
	€	€
Remuneration	162,839	-

15. Events After the End of the Reporting Period

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

16. Approval of financial statements

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