

**College Hill Construction Ltd.**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

**College Hill Construction Ltd.**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 8

# **College Hill Construction Ltd.**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 July 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**

**Joseph Kennedy**  
Director

**Bridget Kennedy**  
Director

**25 February 2026**

# College Hill Construction Ltd.

## BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	107,800	101,825
Investments		(7,340)	(7,340)
<b>Fixed Assets</b>		<b>100,460</b>	<b>94,485</b>
<b>Current Assets</b>			
Stocks	6	236,000	225,000
Debtors	7	178,574	162,293
Cash and cash equivalents		61,515	56,634
		<b>476,089</b>	<b>443,927</b>
<b>Creditors: amounts falling due within one year</b>	8	<b>(36,414)</b>	<b>(20,117)</b>
<b>Net Current Assets</b>		<b>439,675</b>	<b>423,810</b>
<b>Total Assets less Current Liabilities</b>		<b>540,135</b>	<b>518,295</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Retained earnings		540,133	518,293
<b>Equity attributable to owners of the company</b>		<b>540,135</b>	<b>518,295</b>

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 College Hill Construction Ltd., 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 small companies' regime.

**Approved by the board on 25 February 2026 and signed on its behalf by:**

**Joseph Kennedy**  
Director

**Bridget Kennedy**  
Director

**College Hill Construction Ltd.**

**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 July 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 August 2023</b>	2	501,419	501,421
Profit for the financial year	-	16,874	16,874
<b>At 31 July 2024</b>	2	518,293	518,295
Profit for the financial year	-	21,840	21,840
<b>At 31 July 2025</b>	<b>2</b>	<b>540,133</b>	<b>540,135</b>

# College Hill Construction Ltd.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

College Hill Construction Ltd. is a company limited by shares incorporated in Ireland. The registered office of the company is 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's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 July 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.

#### 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:

Land and buildings freehold	-	
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	12.5% WDV
Motor vehicles	-	20% WDV

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.

#### Investments

There are no investments included.

#### 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 debtors

Trade and other debtors are initially recognised at fair value and included at this value on balance sheet.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and included in balance sheet at that value.

#### Employee benefits

The company operates a directors' pension scheme only as a defined contribution scheme.

**College Hill Construction Ltd.**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**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**

There are no foreign currency implications.

**Ordinary share capital**

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>21,888</b>	15,303
Loss/(profit) on disposal of tangible assets	<b>4,065</b>	-
	<u><u>21,888</u></u>	<u><u>15,303</u></u>

**4. Employees**

The average monthly number of employees, including directors was 3 (2020 3)

Total wage and salary cost €72095

**5. Tangible assets**

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 August 2024	4,980	5,000	218,495	63,060	291,535
Additions	-	7,500	-	56,948	64,448
Disposals	-	-	-	(36,585)	(36,585)
At 31 July 2025	<u>4,980</u>	<u>12,500</u>	<u>218,495</u>	<u>83,423</u>	<u>319,398</u>
<b>Depreciation</b>					
At 1 August 2024	-	-	157,473	32,237	189,710
Charge for the financial year	-	-	9,188	12,700	21,888
At 31 July 2025	<u>-</u>	<u>-</u>	<u>166,661</u>	<u>44,937</u>	<u>211,598</u>
<b>Net book value</b>					
At 31 July 2025	<u><u>4,980</u></u>	<u><u>12,500</u></u>	<u><u>51,834</u></u>	<u><u>38,486</u></u>	<u><u>107,800</u></u>
At 31 July 2024	<u><u>4,980</u></u>	<u><u>5,000</u></u>	<u><u>61,022</u></u>	<u><u>30,823</u></u>	<u><u>101,825</u></u>

<b>6. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<b>236,000</b>	225,000
	<u><u>236,000</u></u>	<u><u>225,000</u></u>

The replacement cost of stock did not differ significantly from the figures shown.

<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>178,219</b>	161,935
Taxation	<b>355</b>	358
	<u><u>178,574</u></u>	<u><u>162,293</u></u>

**College Hill Construction Ltd.**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

<b>8. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>10,588</b>	11,167
Taxation	<b>9,513</b>	-
Directors' current accounts (Note 11)	<b>14,224</b>	7,738
Accruals	<b>2,089</b>	1,212
	<b>36,414</b>	20,117

**9. Income Statement**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 August 2024	<b>518,293</b>	501,419
Profit for the financial year	<b>21,840</b>	16,874
At 31 July 2025	<b>540,133</b>	518,293

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 July 2025.

<b>11. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>57,281</b>	43,200

The following amounts are repayable to the directors:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Joseph Kennedy	<b>14,224</b>	7,738

**12. Post-Balance Sheet Events**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 25 February 2026.