

Registration Number 399193

Mirsk Construction Ltd
Abridged Financial Statements
for the year ended 31 March 2025

Mirsk Construction Ltd

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Mirsk Construction Ltd

Directors and other information

Directors Michael Kavanagh
Seamus Kavanagh

Secretary Michael Kavanagh

Company number 399193

Registered office Ballycarroll
Portlaoise
Co. Laois

Business address Ballycarroll
Portlaoise
Co. Laois

Bankers Permanent TSB
38/39 Main Street
Portlaoise
Co. Laois

Mirsk Construction Ltd

**Extract from Directors' Report providing information in accordance with Section 329
of the Companies Act 2014**

Directors and secretary and their interests

The directors and secretary at 31 March 2025 and their interests in the shares of the company were as follows.

		At 31/03/25	At 31/03/24
		Number	Number
Michael Kavanagh	(Director and Secretary)	1	1
Seamus Kavanagh	(Director)	1	1

All interests were beneficially held.

Mirsk Construction Ltd

Statement of directors responsibilities and declaration on unaudited financial statements

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

"The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the 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" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 the financial statements, the directors are required to:

- select suitable accounting policies 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 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 keep 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."

Mirsk Construction Ltd

**Abridged balance sheet
as at 31 March 2025**

	Notes	2025		2024	
		€	€	€	€
Current assets					
Cash at bank and in hand		3,438		3,228	
		<u>3,438</u>		<u>3,228</u>	
Creditors: amounts falling due within one year	4	(4,357)		(4,357)	
Net current liabilities			<u>(919)</u>		<u>(1,129)</u>
Total assets less current liabilities			(919)		(1,129)
Deficiency of assets			<u>(919)</u>		<u>(1,129)</u>
Capital and reserves					
Called up share capital presented as equity			2		2
Profit and loss account			(921)		(1,131)
Equity shareholders' funds			<u>(919)</u>		<u>(1,129)</u>

We as directors of Mirsk Construction Ltd, state that:

(a) the company is availing itself of the audit exemption - 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 section 358 is complied with;

(c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company; and

(d) the directors acknowledge the obligation of the company, 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 end and of its profit or loss for that financial year, and 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 of the 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 the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The abridged accounts were approved by the Board on 1 December 2025 and signed on its behalf by

.....
Michael Kavanagh
Director

.....
Seamus Kavanagh
Director

The notes on pages 5 to 6 form an integral part of these financial statements.

Mirsk Construction Ltd

Notes to the abridged financial statements for the year ended 31 March 2025

1. Statement of 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.

1.1. Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, it has not prepared a cash flow statement.

1.3. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

There were no employees during the year apart from the directors.

3. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/03/25	01/04/24
Michael Kavanagh	1	1
Seamus Kavanagh	1	1
Company Secretary		
Michael Kavanagh	-	-

In accordance with the Articles of Association, Michael Kavanagh and Seamus Kavanagh are not required to retire by rotation.

Mirsk Construction Ltd

**Notes to the abridged financial statements
for the year ended 31 March 2025**

..... continued

		2025	2024
4.	Creditors: amounts falling due within one year	€	€
	<i>Other creditors</i>		
	Directors' accounts	4,357	4,357
		<u> </u>	<u> </u>
5.	Share capital	2025	2024
		€	€
	Authorised equity		
	100,000 Ordinary shares of €1 each	100,000	100,000
		<u> </u>	<u> </u>
	Allotted, called up and fully paid equity		
	2 Ordinary shares of €1 each	2	2
		<u> </u>	<u> </u>

6. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 1 December 2025.