

**Registration number 479697**

**Belpatrick Contractors Ltd**

**Abridged accounts**

**for the year ended 31 December 2025**

# **Belpatrick Contractors Ltd**

## **Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Statement of Directors' Responsibilities	<b>2 - 3</b>
Abridged balance sheet	<b>4 - 5</b>
Notes to the abridged financial statements including Statement of Accounting Policies	<b>6 - 8</b>

## **Belpatrick Contractors Ltd**

### **Directors and other information**

Directors Joseph Donegan  
Bridget Reid

Secretary Joseph Donegan

Company number 479697

Registered office Belpatrick  
Smarmore  
Drogheda  
Co. Louth

Accountants Fergus Flynn  
  
Drumgooles Cross  
Collon  
Co. Louth

Business address Belpatrick  
Smarmore  
Drogheda  
Co. Louth

Bankers Bank Of Ireland  
Main St  
Ardee  
Co. Louth

## **Belpatrick Contractors Ltd**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors made the following statement in respect of the unaudited financial statements:

#### **General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 8 :

- The directors approve these financial statements and confirm that they are 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 prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Fergus Flynn , Accountant , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

**Belpatrick Contractors Ltd**

On behalf of the board

**Joseph Donegan**  
**Director**

**Bridget Reid**  
**Director**

**Date: 18th March 2026**

**Belpatrick Contractors Ltd**

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

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		61,448		73,260
<b>Current assets</b>					
Debtors		17,884		19,415	
Cash at bank and in hand		100,333		123,611	
		<u>118,217</u>		<u>143,026</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(11,235)</u>		<u>(9,188)</u>	
<b>Net current assets</b>			<u>106,982</u>		<u>133,838</u>
<b>Total assets less current liabilities</b>			168,430		207,098
<b>Creditors: amounts falling due after more than one year</b>			(9,106)		(22,189)
			<u>159,324</u>		<u>184,909</u>
<b>Net assets</b>			<u>159,324</u>		<u>184,909</u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss account			159,224		184,809
<b>Equity shareholders' funds</b>			<u>159,324</u>		<u>184,909</u>

**The notes on pages 6 to 8 form an integral part of these financial statements.**

## **Belpatrick Contractors Ltd**

We the directors of Belpatrick Contractors Ltd state that:

- a) The company is availing itself of the exemption provided 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 S.358 are satisfied,
- c) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board

**Joseph Donegan**  
**Director**

**Bridget Reid**  
**Director**

**18 March 2026**

## **Belpatrick Contractors Ltd**

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

#### **1. Statement of accounting policies**

Sage Hibernia Limited is not responsible for any miscalculation of any tax liability. These are only examples of schedules utilising the power and flexibility of the report generating functions of Sage.

##### **1.1. Basis of preparation**

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 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 and published by the Auditing Practices Board in the UK and Ireland.

##### **1.2. Cash flow statement**

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

##### **1.3. Turnover Policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.4. Tangible fixed assets and depreciation**

###### **Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	15% Straight Line
Motor vehicles	-	12.5% Straight Line

##### **1.5. Leasing**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

##### **1.6. Pensions**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of (enter the number of years).

**Belpatrick Contractors Ltd**

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

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**2. Directors and their interests**

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

	<b>Ordinary shares</b>		<b>Preference shares</b>	
	<b>31/12/25</b>	<b>01/01/25</b>	<b>31/12/25</b>	<b>01/01/25</b>
Joseph Donegan	100	100	-	-
Bridget Reid	-	-	-	-

Mr Joseph Donegan and Bridget Reid retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

**3. Transactions with directors**

Joseph Donegan	<u>17,784</u>	<u>14,804</u>	<u>-</u>
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The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**4. Fixed assets**

	<b>Tangible fixed assets €</b>
<b>Cost</b>	
At 1 January 2025	243,606
At 31 December 2025	<u>243,606</u>
<b>Depreciation</b>	
At 1 January 2025	170,346
Charge for year	<u>11,812</u>
At 31 December 2025	<u>182,158</u>
<b>Net book values</b>	
At 31 December 2025	<u>61,448</u>
At 31 December 2024	<u>73,260</u>

**Belpatrick Contractors Ltd**

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

..... continued

<b>5. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<i>Loans &amp; other borrowings</i>		
Bank overdraft	643	643
<i>Other creditors</i>		
Trade creditors	7,890	3,863
<i>Taxation creditors</i>		
Corporation tax	-	1,983
PAYE/PRSI	1,792	1,636
VAT	910	1,063
	<u>11,235</u>	<u>9,188</u>
<b>6. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

**7. Accounting Periods**

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

**8. Approval of financial statements**

The financial statements were approved by the Board on 18 March 2026 and signed on its behalf by

**Joseph Donegan**  
Director

**Bridget Reid**  
Director