

**Registration number 601358**

**Beagh Quarry Limited**

**Abridged accounts**

**for the year ended 31st May 2025**

## **Beagh Quarry Limited**

### **Company information**

**Directors**

Martina Neilan  
Eamonn Blackwell  
Martina Neilan

**Secretary**

Finbar Neilan

**Company number**

601358

**Registered office**

High Park  
Caherconlish  
Co., Limerick

**Accountants**

Halpin & Associates,  
Certified Public Accountants,  
Lahinch Road,  
Ennis,  
Co. Clare.

# Beagh Quarry Limited

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(Annexed to 2026 Annual Return)

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## **Beagh Quarry Limited**

### **Directors' report for the year ended 31st May 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act

#### **Directors Secretary and their interests in Shares of the Company**

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

	<b>Ordinary shares 31/05/25</b>	<b>Ordinary Shares 01/06/24</b>
Martina Neilan	100	100

Martina Neilan and Finbar Neilan retire from the board by rotation in accordance with the Constitution and, being eligible, offer themselves for re-election.

## **Beagh Quarry Limited**

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

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record 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.

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

In relation to the financial statements as set out on pages 3 to 7 :

- 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 Halpin & Associates, Certified Public Accountants, 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 May 2025.

### **On behalf of the board**

**Martina Neilan**

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**Director**

**Date : 25 February 2026**

**Finbar Neilan**

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**Secretary**

**Date : 25 February 2026**

**Beagh Quarry Limited**

**Abridged balance sheet  
as at 31st May**

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	2		169,890		151,533
<b>Current assets</b>					
Debtors		3,794		10,794	
Cash at bank and in hand		118,949		55,498	
		<u>122,743</u>		<u>66,292</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(47,014)</u>		<u>(45,441)</u>	
<b>Net current assets</b>			<u>75,729</u>		<u>20,851</u>
<b>Net assets</b>			<u>245,619</u>		<u>172,384</u>
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			<u>245,519</u>		<u>172,284</u>
<b>Shareholders' funds</b>			<u>245,619</u>		<u>172,384</u>

We, as Directors of Beagh Quarries Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 or 359, as appropriate, is complied with,

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

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**Martina Neilan**

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**Director**

**Date : 25 February 2026**

**Finbar Neilan**

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**Secretary**

**Date : 25 February 2026**

**The notes on pages 4 to 7 form an integral part of these financial statements.**

## **Beagh Quarry Limited**

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

#### **1. Accounting Policies**

The significant accounting policies adopted by the Company are as follows:

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

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

##### **Functional Currency**

The functional currency of the financial statements is the euro.

##### **1.2. Revenue Recognition**

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

**Beagh Quarry Limited**

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

..... continued

<b>1.3. Directors' emoluments</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration and other emoluments	-	-
	-	-
<b>Directors Loans</b>	<b>Martina Neilan</b>	
	<b>€</b>	
Opening balance	2,500	
Advances from/to directors	-	
	2,500	
Closing balance	2,500	
	2,500	
Maximum amount outstanding to directors during the year	2,500	
	2,500	

There are no conditions attaching to these loans, the directors do not intend to call in these loans within the next twelve months.

<b>2. Fixed assets</b>	<b>Tangible fixed assets</b>
	<b>€</b>
<b>Cost</b>	
At 1 June 2024	215,356
Additions	52,178
	267,534
At 31 May 2025	267,534
<b>Depreciation</b>	
At 1 June 2024	63,823
Charge for year	33,821
	97,644
At 31 May 2025	97,644
<b>Net book values</b>	
At 31 May 2025	169,890
	169,890
At 31 May 2024	151,534
	151,534

## Beagh Quarry Limited

### Notes to the abridged financial statements for the year ended 31st May 2025

..... continued

3. Creditors: amounts falling due within one year	2025 €	2024 €
Trade creditors	6,225	11,225
Directors Accounts	2,500	2,500
Corporation tax	11,065	2,113
PAYE and social welfare	1,078	1,026
VAT	24,799	25,229
Accruals and deferred income	1,348	3,348
	47,014	45,441

#### 4. 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>31/05/25</b>	<b>01/06/24</b>
Martina Neilan	100	100

5. Share capital	2025 €	2024 €
<b>Authorised equity</b>		
100,000 Ordinary shares of €1.00 each	100,000	100,000
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	100	100

**Beagh Quarry Limited**

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

..... continued

**6. Approval of financial statements**

The financial statements were approved by the Board on 25 February 2026 and signed on its behalf by

**Martina Neilan**

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**Director**

**Finbar Neilan**

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**Secretary**