

Company Number: 723243

**Collcon Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

# Collcon Limited

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**Collcon Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Marc Collentine
<b>Company Secretary</b>	Claire Collentine
<b>Company Number</b>	723243
<b>Registered Office and Business Address</b>	7 Swanward Court Parnell Road Dublin 12
<b>Accountants</b>	O'Shea & Associates Chartered Certified Accountants Vandeleur Street Kilrush Co. Clare

## **Collcon Limited**

# **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 July 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**

**Marc Collentine**  
**Director**

**9 December 2025**

**Collcon Limited**  
**BALANCE SHEET**

as at 31 July 2025

	Notes	2025 €
<b>Fixed Assets</b>		
Tangible assets	7	21,567
		<hr/>
<b>Current Assets</b>		
Debtors	8	275,213
Cash at bank and in hand		240,625
		<hr/>
		515,838
		<hr/>
<b>Creditors: amounts falling due within one year</b>	9	(335,183)
		<hr/>
<b>Net Current Assets</b>		180,655
		<hr/>
<b>Total Assets less Current Liabilities</b>		202,222
		<hr/> <hr/>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		202,122
		<hr/>
<b>Shareholders' Funds</b>		202,222
		<hr/> <hr/>

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 Collcon 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 9 December 2025 and signed on its behalf by:**

**Marc Collentine**  
**Director**

**Collcon Limited****RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 July 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 31 July 2024</b>	100	149,009	149,109
Profit for the financial year	-	53,113	53,113
<b>At 31 July 2025</b>	<b>100</b>	<b>202,122</b>	<b>202,222</b>

# Collcon Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

Collcon Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 723243. The registered office of the company is 7 Swanward Court, Parnell Road, Dublin 12 which is also the principal place of business of the company. The principal activity of the company is that of construction services. 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 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 services 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. Cost comprises purchase price and other directly attributable costs. 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:

Plant and machinery	- 12.5% straight line
Motor vehicles	- 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.

#### Trade and other debtors

Trade and other debtors are stated at cost less impairment losses for bad and doubtful debts.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### 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.

**Collcon Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**Ordinary share capital**

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

**3. Statement on previous periods**

The company did not present financial statements for previous periods.

**4. Operating profit**

**2025**  
€

**Operating profit is stated after charging:**

Depreciation of tangible assets

**4,976**

**5. Interest payable and similar expenses**

**2025**  
€

Interest

-

**6. Employees**

The average monthly number of employees, including director, during the financial year was 2, (2024 - 1).

**7. Tangible assets**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 August 2024	11,727	-	11,727
Additions	-	17,975	17,975
Disposals	(227)	-	(227)
At 31 July 2025	<u>11,500</u>	<u>17,975</u>	<u>29,475</u>
<b>Depreciation</b>			
At 1 August 2024	2,932	-	2,932
Charge for the financial year	1,381	3,595	4,976
At 31 July 2025	<u>4,313</u>	<u>3,595</u>	<u>7,908</u>
<b>Net book value</b>			
At 31 July 2025	<u><b>7,187</b></u>	<u><b>14,380</b></u>	<u><b>21,567</b></u>
At 31 July 2024	<u>8,795</u>	<u>-</u>	<u>8,795</u>

**8. Debtors**

**2025**  
€

Trade debtors

**83,728**

Taxation

**191,485**

**275,213**

**Collcon Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

<b>9. Creditors</b>	<b>2025</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Trade creditors	233,006
Amounts owed to related parties (Note 13)	73,467
Taxation	17,044
Director's current account (Note 12)	8,166
Accruals	3,500
	<u>335,183</u>

<b>10. Profit and loss account</b>	<b>2025</b>
	<b>€</b>
At 1 August 2024	149,009
Profit for the financial year	53,113
	<u>202,122</u>
At 31 July 2025	<u>202,122</u>

**11. Capital commitments**

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

<b>12. Director's remuneration and transactions</b>	<b>2025</b>
	<b>€</b>
Remuneration	66,401
Pension contributions	8,400
	<u>74,801</u>

The following amounts are repayable to the director:

	<b>2025</b>
	<b>€</b>
Marc Collentine	8,166
	<u>8,166</u>

**13. Related party transactions**

Net balances with related parties:

	<b>2025</b>
	<b>€</b>
Trading amounts owed to related parties	73,467
	<u>73,467</u>

The balance owed to Collentine Construction & Engineering UK is unsecured, interest free and repayable on demand.

**14. Post-Balance Sheet Events**

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 9 December 2025.