

Company registration number: 366768

**Frank Mullan Construction Ltd
Trading as Frank Mullan Construction Ltd**

**Unaudited abridged financial statements
for the financial year ended 31 December 2025**

Frank Mullan Construction Ltd

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Directors and other information

Directors	Frank Mullan
Secretary	Colleen Grimley
Company number	366768
Registered office	Frank Mullan Construction Ltd 114 Greenlea Road Terenure Dublin 6w
Business address	114 Greenlea Road Terenure Dublin 6w
Accountants	Greenlea Accountancy Services Ltd. T/a Lambe & Co. 114 Greenlea Road Terenure Dublin 6w
Bankers	AIB Bank 69 / 71 Morehampton Rd Dublin 4

Frank Mullan Construction Ltd

Directors responsibilities statement

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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Frank Mullan Construction Ltd

Report to the board of directors on the preparation of the unaudited statutory financial statements of Frank Mullan Construction Ltd

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Frank Mullan Construction Ltd for the financial year ended 31 December 2025 which comprise the profit and loss account, balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of Frank Mullan Construction Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Frank Mullan Construction Ltd and state those matters that we have agreed to state to the board of directors of Frank Mullan Construction Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Frank Mullan Construction Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that Frank Mullan Construction Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Frank Mullan Construction Ltd. You consider that Frank Mullan Construction Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Frank Mullan Construction Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Greenlea Accountancy Services Ltd.

T/a Lambe & Co.
114 Greenlea Road
Terenure
Dublin 6w

Date: 13 March 2026

Frank Mullan Construction Ltd

**Balance sheet
As at 31 December 2025**

	2025 €	2024 €
Current assets	22,527	10,784
Creditors: amounts falling due within one year	<u>(34,445)</u>	<u>(85,603)</u>
Net current liabilities	<u>(11,918)</u>	<u>(74,819)</u>
Total assets less current liabilities	(11,918)	(74,819)
Accruals and deferred income	(7,869)	(9,619)
Net liabilities	<u><u>(19,787)</u></u>	<u><u>(84,438)</u></u>
Capital and reserves	<u><u>(19,787)</u></u>	<u><u>(84,438)</u></u>

We, as directors of Frank Mullan 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 13 March 2026 and signed on behalf of the board by:

Frank Mullan
Director

Director

Frank Mullan Construction Ltd

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Frank Mullan Construction Ltd, 114 Greenlea Road, Terenure, Dublin 6w.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Frank Mullan Construction Ltd

Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Construction contracts

Where the outcome of construction contracts can be reliably estimated, contract revenue and contract costs are recognised by reference to the stage of completion of the contract activity as at the financial year end.

Where the outcome of construction contracts cannot be estimated reliably, revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable, and contract costs are recognised as an expense in the period in which they are incurred.

The entity uses the percentage of completion method to determine the amounts to be recognised in the period. The stage of completion is measured by reference to the contract costs incurred up to the end of the reporting period as a percentage of total estimated costs for each contract. Costs incurred for work performed to date do not include costs relating to future activity, such as for materials or prepayments.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(84,440)	(130,289)
Profit for the financial year	64,651	45,849
At the end of the financial year	<u>(19,789)</u>	<u>(84,440)</u>

Frank Mullan Construction Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	82,845	112,541
Amounts repaid during the financial year	(57,637)	(29,696)
At the end of the financial year	<u>25,208</u>	<u>82,845</u>

Disclosure for each director or other person is as follows:

Frank Mullan

	2025	2024
	€	€
At the start of the financial year	82,845	112,541
Amounts repaid during the financial year	(57,637)	(29,696)
At the end of the financial year	<u>25,208</u>	<u>82,845</u>