

Annaghmoe Building Contractors Limited

Abridged Financial Statements

for the financial year ended 30 June 2025

Annaghmoe Building Contractors Limited

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Annaghmoe Building Contractors Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	75,885	95,655
		<hr/>	<hr/>
Current Assets			
Stocks	7	34,684	38,500
Debtors	8	8,671	5,021
Cash at bank and in hand		45,605	37,695
		<hr/>	<hr/>
		88,960	81,216
		<hr/>	<hr/>
Creditors: amounts falling due within one year	9	(97,952)	(91,100)
		<hr/>	<hr/>
Net Current Liabilities		(8,992)	(9,884)
		<hr/>	<hr/>
Total Assets less Current Liabilities		66,893	85,771
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	66,793	85,671
		<hr/>	<hr/>
Shareholders' Funds		66,893	85,771
		<hr/> <hr/>	<hr/> <hr/>

We as Directors of Annaghmoe Building Contractors 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) 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 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 micro companies' regime.

Approved by the board on 27 November 2025 and signed on its behalf by:

Joseph Ward
Director

Mark Ward
Director

Annaghmoe Building Contractors Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Annaghmoe Building Contractors Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 698415. The registered office of the company is Annaghmoe, Portarlinton, Offaly, Republic of Ireland which is also the principal place of business of the company. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods 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. 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	- 12.50% Straight line
Motor vehicles	- 25% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Ordinary share capital

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

3. Period of financial statements

The comparative figures relate to the 0 month period ended 30 June 2024.

4.	Operating loss	2025	2024
		€	€
	Operating loss is stated after charging:		
	Depreciation of tangible assets	19,770	19,770
		<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Operatives	1	1
Directors	2	2
	<u> </u>	<u> </u>
	3	3
	<u> </u>	<u> </u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 July 2024	111,620	33,165	144,785
At 30 June 2025	111,620	33,165	144,785
Depreciation			
At 1 July 2024	39,245	9,885	49,130
Charge for the financial year	13,950	5,820	19,770
At 30 June 2025	53,195	15,705	68,900
Net book value			
At 30 June 2025	58,425	17,460	75,885
At 30 June 2024	72,375	23,280	95,655

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	34,684	38,500

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Trade debtors	7,250	2,850
Taxation	1,421	2,171
	8,671	5,021

9. Creditors

Amounts falling due within one year	2025 €	2024 €
Trade creditors	9,096	12,598
Taxation	7,178	2,460
Directors' current accounts	78,178	72,542
Accruals	3,500	3,500
	97,952	91,100

10. Profit and loss account

	2025 €	2024 €
At 1 July 2024	85,671	88,033
Loss for the financial year	(18,878)	(2,362)
At 30 June 2025	66,793	85,671

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for the financial year ended 30 June 2025

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 November 2025.