

**Registration number 300480**

**Pat Moran & Son Builders Ltd**

**Abridged accounts**

**for the year ended 31 December 2025**

# Pat Moran & Son Builders Ltd

## Financial Statements for the year ended 31 December 2025

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**Pat Moran & Son Builders Ltd**

**Financial Statements for the year ended 31 December 2025**

**Directors and other information**

Directors	Pat Moran Margaret Moran
Secretary	Pat Moran
Company number	300480
Registered office	Kanespark Frenchpark Co. Roscommon
Accountants	Bernard J. Morahan & Co Certified Public Accountant & Statutory Audit Firm Ballinagare Castlerea Co. Roscommon
Business address	Kanespark Frenchpark Co Roscommon
Bankers	Bank of Ireland Co. Roscommon
Solicitors	Joan Devine M.F. Butler & Co Longford

**Pat Moran & Son Builders Ltd**

**Financial Statements for the year ended 31 December 2025**

**Directors' Responsibilities Statement**

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

**General Responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act

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 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 the financial statements and directors report comply with the Companies Act 2014 and enable them to ensure that the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

**Pat Moran**  
**Director**

**Margaret Moran**  
**Director**

**Date:**

**Pat Moran & Son Builders Ltd**

**Financial Statements for the year ended 31 December 2025**

**Abridged balance sheet**

	Notes	2025		2024	
		€	€	€	€
<b>Current assets</b>					
Debtors		-		-	
Cash at bank and in hand		-		-	
			<u>          </u>		<u>          </u>
			<u>          </u>		<u>          </u>
<b>Capital and reserves</b>					
Called up share capital	5		127		127
Profit and loss account			(127)		(127)
			<u>          </u>		<u>          </u>
			<u>          </u>		<u>          </u>

We as directors of Pat Moran & Son Builders 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 s.358 are satisfied,

(c) the shareholders of the company have been 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 14 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 Statement have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

**Pat Moran**  
Director

**Margaret Moran**  
Director

**The notes on pages 4 to 5 form an integral part of these financial statements.**

# Pat Moran & Son Builders Ltd

## Financial Statements for the year ended 31 December 2025

### Notes to the abridged financial statements

#### 1. Statement of accounting policies

Pat Moran & Son Builders Ltd is a limited liability company incorporated in the Republic of Ireland (Registration Number 300480). The Registered Office is Kanespark, Frenchpark, Co Roscommon. The principal activities of the company continues to be Contractors and Sub-Contractors to the construction industry.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

##### 1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the the Financial Reporting Council and the Companies Act 2014.

#### 2. Directors and their interests

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

	Ordinary shares		Preference shares	
	31/12/25	01/01/25	31/12/25	01/01/25
Pat Moran	-	-	-	-
Margaret Moran	-	-	-	-

#### 3. Transactions with directors

There were no related party transactions with the directors during the period.

#### 4. Fixed assets

	Tangible fixed assets €
<b>Cost</b>	
At 1 January 2025	84,591
At 31 December 2025	84,591
<b>Depreciation</b>	
At 1 January 2025	84,591
At 31 December 2025	84,591

**Pat Moran & Son Builders Ltd**

**Financial Statements for the year ended 31 December 2025**

**Notes to the abridged financial statements**

..... continued

<b>5. Share capital</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1.27 each	<u>127,000</u>	<u>127,000</u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1.27 each	<u>127</u>	<u>127</u>

**6. Going concern**

We have noted that the company has accumulated losses of €209,295 the 31st December 2025. The financial statements are prepared on the going concern basis. In view of the uncertainty in respect of the company we feel this should be brought to your attention.

**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 and signed on its behalf by

**Pat Moran**  
Director

**Margaret Moran**  
Director