

Registration number 529110

CASTLEFRENCH ENGINEERING LTD

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED

31 AUGUST 2025

CASTLEFRENCH ENGINEERING LTD

COMPANY INFORMATION

DIRECTORS Michael Shaughnessy
Anita Shaughnessy

SECRETARY Michael Shaughnessy

COMPANY NUMBER 529110

REGISTERED OFFICE Castlefrench
Ballinasloe
Co Galway
H53 AH27

ACCOUNTANTS Noel Carr & Co.
Chartered Accountants
Castle Street
Roscommon
F42RH97

BANKERS Bank of Ireland
Ballygar
Co Galway

CASTLEFRENCH ENGINEERING LTD

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<i>The following pages do not form part of the statutory financial statements.</i>	
Detailed profit and loss account.	

CASTLEFRENCH ENGINEERING LTD

DIRECTORS' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with the Act. They are responsible for ensuring that the company otherwise complies with the provisions of the Act relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

- 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 been 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 Noel Carr & Co. Chartered Accountants all the company's accounting records and provided all the information necessary for 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 31 August 2025.

On behalf of the board

Michael Shaughnessy

Michael Shaughnessy
Director

Anita Shaughnessy

Anita Shaughnessy
Director

12 December 2025

CASTLEFRENCH ENGINEERING LTD

**ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025**

	Notes	€	€	€	€
			2025		2024
Fixed assets					
Tangible assets	3		252,454		233,687
Current assets					
Debtors		117,762		149,394	
Cash at bank and in hand		89,494		17,277	
			207,256		166,671
Creditors: amounts falling due within one year		(48,580)		(71,672)	
Net current assets			158,676		94,999
Total assets less current liabilities			411,130		328,686
Creditors: amounts falling due after more than one year			(72,884)		(15,301)
Net assets			338,246		313,385
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			338,146		313,285
Shareholders' funds			338,246		313,385

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 1 the directors acknowledge the obligation of the company to keep adequate accounting records, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with this Act.

On behalf of the board
Michael Shaughnessy

Michael Shaughnessy
Director

Anita Shaughnessy

Anita Shaughnessy
Director

12 December 2025

The notes on pages 3 to 4 form an integral part of these financial statements.

CASTLEFRENCH ENGINEERING LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

Cash flow statement

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Shed	-	12.5% Straight line
Plant & Machinery	-	12.5% Straight line
Fixtures and fittings	-	12.5% Straight line
Motor vehicles	-	20% Straight Line

Taxation

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Directors' emoluments

	2025	2024
	€	€
Remuneration and other benefits	155,491	184,512

CASTLEFRENCH ENGINEERING LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

3. Fixed assets		Tangible fixed assets €
Cost		
At 01/09/24		542,379
Additions		138,900
Disposals		(146,820)
At 31/08/25		<u>534,459</u>
Depreciation		
At 01/09/24		308,692
On disposals		(79,342)
Charge for year		52,655
At 31/08/25		<u>282,005</u>
Net book values		
At 31/08/25		<u>252,454</u>
At 31/08/24		<u>233,687</u>
5. Share capital	2025	2024
	€	€
Authorised equity		
100,000 of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
6. Approval of financial statements		

The financial statements were approved by the Board and authorised for issue on 12 December 2025.