

**ETECYM CONSTRUCTION LIMITED
ACCOUNTS 2025**

**ETECYM CONSTRUCTION LIMITED
REPORTS AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ETECYM CONSTRUCTION LIMITED

CONTENTS

	Page
Abridged statement of financial position	1 - 2
Notes to the abridged financial statements	3 - 4

ETECYM CONSTRUCTION LIMITED

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ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Note	2025 €	2024 €
<u>Fixed assets</u>			
Tangible assets	5	1,270	1,270
		<u>1,270</u>	<u>1,270</u>
<u>Current assets</u>			
Cash at bank and in hand		1,000	1,000
		<u>1,000</u>	<u>1,000</u>
Creditors: amounts falling due within one year	6	(1,270)	(1,270)
		<u>(270)</u>	<u>(270)</u>
<u>Net current liabilities</u>			
		<u>1,000</u>	<u>1,000</u>
<u>Total assets less current liabilities</u>			
		<u>1,000</u>	<u>1,000</u>
<u>Net assets</u>			
		<u>1,000</u>	<u>1,000</u>
<u>Capital and reserves</u>			
Called up share capital presented as equity		1,000	1,000
		<u>1,000</u>	<u>1,000</u>
<u>Shareholders' funds</u>			
		<u>1,000</u>	<u>1,000</u>

ETECYM CONSTRUCTION LIMITED

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ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 MARCH 2025

We, as directors of Etecym Construction Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(e) 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 state 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 so far as they are applicable to the company.

(f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

John Collins
Director

Mary Murray
Director

Date: 11 July 2025

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

ETECYM CONSTRUCTION LIMITED

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

1. GENERAL INFORMATION

Etecym Construction Limited is a private company limited by shares. The principal activity of the company is that of an asset holding company. The company was incorporated in Ireland with a registered office at 5 Gowna Plaza, Bracetown Business Park, Clonee, Co. Meath.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on a going concern basis, under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Land is not depreciated.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'other operating income' in the Income Statement.

2.3 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits. Cash equivalents are readily convertible to known amounts of cash with insignificant risk of change in value.

2.4 Other financial liabilities

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2.5 FINANCIAL INSTRUMENTS

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Management has not made any judgements that have had a significant effect on the amounts recognised in the financial statements.

ETECYM CONSTRUCTION LIMITED

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

4. Employees

The company has no employees other than the directors, who did not receive any remuneration (2022:- €NIL)

5. TANGIBLE FIXED ASSETS

	Freehold land €
COST OR VALUATION	
At 1 April 2024	1,270
At 31 March 2025	<u>1,270</u>
NET BOOK VALUE	
At 31 March 2025	<u>1,270</u>
At 31 March 2024	<u>1,270</u>

6. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Accruals	1,270	1,270
	<u>1,270</u>	<u>1,270</u>

7. POST BALANCE SHEET EVENTS

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

8. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 11 July 2025.