

Registration number 251795

NUGENTS CONSTRUCTION COMPANY LIMITED.

Abridged accounts

for the year ended 31/07/25

**NUGENTS CONSTRUCTION COMPANY
LIMITED.**

**Registration Number 251795
for the year ended 31/07/25**

Gaulstown,

Overall Certification for Financial Statements Companies Act 2014

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Sean Nugent.

Director

Mary Nugent.

Secretary

Date :

NUGENTS CONSTRUCTION COMPANY LIMITED.

Directors and other information

Directors	Sean Nugent. Mary Nugent.
Secretary	Mary Nugent.
Company number	251795
Registered office	Gaulstown, Moyvoughley, Moate, Co. Westmeath.
Accountants	Philip O'Farrell for and on behalf of PT O'Farrell & Company Limited Chartered Accountants & Statutory Auditors, Castlemaine Court, Dublin Road, Athlone, Co. Westmeath.
Business address	Gaulstown, Moyvoughley, Moate
Bankers	Allied Irish Bank Custume Place, Athlone.

NUGENTS CONSTRUCTION COMPANY LIMITED.

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NUGENTS CONSTRUCTION COMPANY LIMITED.

Abridged balance sheet

as at 31/07/25

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	7		49,137		60,559
Current assets					
Debtors	8	6,979		30,753	
Cash at bank and in hand		19,738		19,935	
		26,717		50,688	
Creditors: amounts falling due within one year	9	(19,406)		(34,994)	
Net current assets			7,311		15,694
Net assets			56,448		76,253
Capital and reserves					
Called up share capital	12		200		200
Profit and loss account			56,248		76,053
Shareholders' funds			56,448		76,253

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of NUGENTS CONSTRUCTION COMPANY LIMITED., state that:

- (a) the company is availing itself of audit exemption - 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 Section 358 is complied with;
- (c) no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by
Sean Nugent. Mary Nugent.
Director **Director**

Date: 14/01/26

The notes on pages 4 to 8 form an integral part of these financial statements.

NUGENTS CONSTRUCTION COMPANY LIMITED.

Notes to the abridged financial statements for the year ended 31/07/25

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of NUGENTS CONSTRUCTION COMPANY LIMITED. for the financial year ended 31/07/25.

NUGENTS CONSTRUCTION COMPANY LIMITED. is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, (CRO number 251795). The Registered Office is Gaulstown, Moyvoughley, Moate, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. Summary of significant Accounting policies

2.1. Basis of Accounting

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 the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland . The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.2. Turnover

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

NUGENTS CONSTRUCTION COMPANY LIMITED.

Notes to the abridged financial statements for the year ended 31/07/25

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2.3. Tangible fixed assets and 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:

Plant and machinery	-	15% Reducing balance
Motor vehicles	-	20% Reducing Balance

2.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

2.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

3. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

4. Operating (loss)/profit

	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation and other amounts written off tangible assets	11,422	10,875
Loss on disposal of tangible fixed assets	-	80
	<u> </u>	<u> </u>

5. Interest payable and similar charges

	2025	2024
	€	€
Included in this category is the following:		
Hire purchase interest	2,338	2,338
	<u> </u>	<u> </u>

NUGENTS CONSTRUCTION COMPANY LIMITED.

**Notes to the abridged financial statements
for the year ended 31/07/25**

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6. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2025	2024
Construction	5	5

6.1. Directors' emoluments

	2025	2024
Remuneration and other emoluments	30,763	25,645

Directors and their interests in Shares of the Company

Ordinary shares

Sean Nugent.	50	50
Mary Nugent.	50	50

7. Tangible fixed assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 01/08/24	4,529	140,621	11,556	93,849	250,555
At 31/07/25	4,529	140,621	11,556	93,849	250,555
Depreciation					
At 01/08/24	4,529	126,820	11,556	47,091	189,996
Charge for the year	-	2,070	-	9,352	11,422
At 31/07/25	4,529	128,890	11,556	56,443	201,418
Net book values					
At 31/07/25	-	11,731	-	37,406	49,137
At 31/07/24	-	13,801	-	46,758	60,559

NUGENTS CONSTRUCTION COMPANY LIMITED.

**Notes to the abridged financial statements
for the year ended 31/07/25**

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Included above are assets held under finance leases or hire purchase contracts as follows:

Asset description	2025		2024	
	Net	Depreciation	Net	Depreciation
	book value	charge	book value	charge
	€	€	€	€
Motor vehicles	13,800	3,450	17,250	3,450
	<u>13,800</u>	<u>3,450</u>	<u>17,250</u>	<u>3,450</u>

8. Debtors	2025	2024
	€	€
Prepayments and accrued income	<u>6,979</u>	<u>30,753</u>

9. Creditors: amounts falling due within one year	2025	2024
	€	€
Bank overdraft	(2)	1,618
Net obligations under finance leases and hire purchase contracts	13,327	23,443
Corporation tax	1,750	4,500
Directors' accounts	(100)	80
Accruals and deferred income	4,431	5,353
	<u>19,406</u>	<u>34,994</u>

The Bank Debt is secured by Director's personal guarantees.

10. Creditors: amounts falling due after more than one year	2025	2024
	€	€

11. Post balance sheet events

There were no significant events affecting the company since the year end.

NUGENTS CONSTRUCTION COMPANY LIMITED.

**Notes to the abridged financial statements
for the year ended 31/07/25**

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12. Share capital	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of 2 each	<u>200,000</u>	<u>200,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of 2 each	<u>200</u>	<u>200</u>

14. Approval of financial statements

The financial statements were approved by the Board on 14 January 2026 and signed on its behalf by

Sean Nugent.
Director

Mary Nugent.
Director