

**Registration number 475719**

**GERRY & RITA CONSTRUCTION LIMITED**

**ABRIDGED ACCOUNTS**

**FOR THE YEAR ENDED**

**31 AUGUST 2025**

**GERRY & RITA CONSTRUCTION LIMITED**

**EXTRACT FROM DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Extract from the directors report in accordance with section 329 of the Companies Act 2014**

**Directors and their interests in Shares of the Company**

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

	<b>Ordinary shares</b>	
	<b>31/08/25</b>	<b>01/09/24</b>
Estate of Gerry Connellan	90	90
Rita Connellan	10	10

**Company secretary**

Deirdre Connellan is the company secretary.

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.

The original report was approved by the board on 25 March 2026 and signed on its behalf by Rita Connellan.

**GERRY & RITA CONSTRUCTION LIMITED**

**DIRECTORS RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**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 those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts 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***

In relation to the financial statements as set out on pages 3 to 6 :

- 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

Rita Connellan

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**Rita Connellan**  
**Director**

# GERRY & RITA CONSTRUCTION LIMITED

## ABRIDGED BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets			-		13,999
<b>Current assets</b>					
Cash at bank and in hand		21,222		41,893	
		<u>21,222</u>		<u>41,893</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(9,449)</u>		<u>(67,183)</u>	
<b>Net current assets/(liabilities)</b>			11,773		(25,290)
<b>Net assets/(liabilities)</b>			<u>11,773</u>		<u>(11,291)</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			11,673		(11,391)
<b>Shareholders' funds</b>			<u>11,773</u>		<u>(11,291)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of Gerry & Rita Construction Limited state that:

- o the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- o the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- o the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- o 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- o the company has relied on the specified exemption contained in section 352 of the 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 statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 5 to 6 form an integral part of these financial statements.

**GERRY & RITA CONSTRUCTION LIMITED**

the abridged financial statements were approved by the board of directors on 25 March 2026 and signed on behalf of the board by:

Rita Connellan  
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**Rita Connellan**  
**Director**

# GERRY & RITA CONSTRUCTION LIMITED

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

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### 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 Statutory financial statements have been prepared on a going concern basis under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 Section 1A - "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand and at bank together with demand deposits. Bank overdrafts are shown within borrowings in current liabilities.

#### **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:

Plant & Machinery	-	12.5% Straight Line
Fixtures and fittings	-	12.5% Straight Line
Motor vehicles	-	20% Reducing Balance

#### **Taxation**

The charge for taxation is based on profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date. Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are recognised in the financial statements. A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

## GERRY & RITA CONSTRUCTION LIMITED

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

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#### 2. Directors' emoluments

There were no employees during the year apart from the directors.

	2025	2024
	€	€
Remuneration and other benefits	-	21,379
	<u>          </u>	<u>          </u>

#### 3. Share capital

	2025	2024
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1.00 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1.00 each	100	100
	<u>          </u>	<u>          </u>

#### 4. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 25 March 2026.