

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

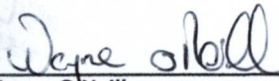
Company Name: Wayne O'Neill Carpentry & Construction Limited

Company Number: 696601

Financial Year: 1 June 2024 to 31 May 2025


CERTIFICATE:

We hereby certify that all financial statement 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 are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Wayne O'Neill
Director

6 January 2026



Una O'Neill
Secretary

6 January 2026



Company Number: 696601

Wayne O'Neill Carpentry & Construction Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Wayne O'Neill Carpentry & Construction Limited
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Wayne O'Neill Carpentry & Construction Limited
DIRECTOR AND OTHER INFORMATION

Director	Wayne O'Neill
Company Secretary	Una O'Neill
Company Number	696601
Registered Office and Business Address	Ballymurphy Road Tullow County Carlow
Accountants	Keith Halligan & Co. Milltown Kilbride County Carlow R93 KW61 Ireland

Wayne O'Neill Carpentry & Construction Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements


In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Keith Halligan & Co., all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 May 2025."

Signed on behalf of the board



Wayne O'Neill
Director

6 January 2026

Wayne O'Neill Carpentry & Construction Limited

STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

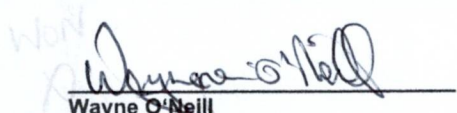
	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	7	43,980	53,878
Current Assets			
Stocks	8	52,863	34,000
Debtors	9	1,626	1,001
Cash and cash equivalents		7,131	8,047
		61,620	43,048
Creditors: amounts falling due within one year	10	(43,565)	(38,401)
Net Current Assets		18,055	4,647
Total Assets less Current Liabilities		62,035	58,525
Creditors: amounts falling due after more than one year	11	(18,259)	(27,010)
Net Assets		43,776	31,515
Capital and Reserves			
Called up share capital presented as equity	13	100	100
Retained earnings		43,676	31,415
Equity attributable to owners of the company		43,776	31,515

The 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 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Wayne O'Neill Carpentry & Construction Limited, 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) I 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 6 January 2026 and signed on its behalf by:


Wayne O'Neill
Director

Wayne O'Neill Carpentry & Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Wayne O'Neill Carpentry & Construction Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 696601. The registered office of the company is Ballymurphy Road, Tullow, County Carlow which is also the principal place of business of the company. Carpentry and construction The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	15% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Wayne O'Neill Carpentry & Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of

4.	Operating profit	2025	2024
		€	€
	Operating profit is stated after charging:		
	Depreciation of property, plant and equipment	15,643	14,781
		<u> </u>	<u> </u>
5.	Interest payable and similar expenses	2025	2024
		€	€
	Interest	1,410	843
		<u> </u>	<u> </u>

Wayne O'Neill Carpentry & Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

6. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 3).

	2025 Number	2024 Number
Director	1	1
Employee	2	2
	<u>3</u>	<u>3</u>

7. Property, plant and equipment

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 June 2024	21,923	57,464	79,387
Additions	5,745	-	5,745
At 31 May 2025	<u>27,668</u>	<u>57,464</u>	<u>85,132</u>
Depreciation			
At 1 June 2024	7,486	18,023	25,509
Charge for the financial year	4,150	11,493	15,643
At 31 May 2025	<u>11,636</u>	<u>29,516</u>	<u>41,152</u>
Net book value			
At 31 May 2025	<u>16,032</u>	<u>27,948</u>	<u>43,980</u>
At 31 May 2024	<u>14,437</u>	<u>39,441</u>	<u>53,878</u>

7.1. Property, plant and equipment continued

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

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u>27,948</u>	<u>11,493</u>	<u>39,441</u>	<u>11,493</u>

8. Stocks

	2025 €	2024 €
Work in progress	<u>52,863</u>	<u>34,000</u>

The replacement cost of stock did not differ significantly from the figures shown.

9. Debtors

	2025 €	2024 €
Deferred tax asset	<u>1,626</u>	<u>1,001</u>

Wayne O'Neill Carpentry & Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

10. Creditors		2025	2024
Amounts falling due within one year		€	€
Net obligations under finance leases and hire purchase contracts		8,751	8,751
Trade creditors		12,302	8,150
Taxation		15,357	9,625
Director's current account (Note 16)		3,905	625
Other creditors		-	8,000
Accruals		3,250	3,250
		<u>43,565</u>	<u>38,401</u>
11. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Finance leases and hire purchase contracts		18,259	27,010
		<u>18,259</u>	<u>27,010</u>
Net obligations under finance leases and hire purchase contracts			
Repayable within one year		8,751	8,751
Repayable between one and five years		18,259	27,010
		<u>27,010</u>	<u>35,761</u>
12. Taxation		2025	2024
		€	€
Creditors:			
VAT		2,751	1,547
Corporation tax		2,384	4,034
PAYE		7,072	1,222
Relevant contracts tax		3,150	2,822
		<u>15,357</u>	<u>9,625</u>
13. Share capital		2025	2024
Description	Number of shares	Value of units	€
Allotted, called up and fully paid			
Ordinary shares of €1.00 each	100	€1.00 each	<u>100</u>
			<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/05/25	01/06/24
Wayne O'Neill	Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

Wayne O'Neill Carpentry & Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

14. Income Statement

	2025	2024
	€	€
At 1 June 2024	31,415	7,430
Profit for the financial year	12,261	23,985
At 31 May 2025	43,676	31,415

15. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

16. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	48,661	33,383

The following amounts are repayable to the director:

	2025	2024
	€	€
Wayne O'Neill	3,905	625

Amounts owed are unsecured, interest free and repayable on demand.

17. Related party transactions

Key management includes the Board of Directors (executive and non-executive), all members of the Company Management and the Company Secretary. The compensation paid or payable to key management for employee services is shown below:

Salaries and other short term employee benefits €76,168 (2024: €63,329) and post employment benefits NIL

18. Events After the End of the Reporting Period

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 6 January 2026.