

Registration number 627570

BROADFORD CONTRACTORS LIMITED

Abridged accounts

for the financial year ended 31 May 2025

BROADFORD CONTRACTORS LIMITED

Directors and other information

Directors	BRIAN BRENNAN
Secretary	MARY BRENNAN
Company number	627570
Registered office	FARRIHY BROADFORD CO. LIMERICK
Accountants	KIERAN MURPHY CHARTERED ACCOUNTANT UNIT 1A MARKET SQUARE O' BRIEN STREET MALLOW CO. CORK
Business address	FARRIHY BROADFORD, CO. LIMERICK.,
Bankers	AIB BANK THE SQUARE, NEWCASTLEWEST, CO. LIMERICK.

BROADFORD CONTRACTORS LIMITED

**Directors' report
for the financial year ended 31 May 2025**

**Extract from 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:

	Ordinary shares	
	31/05/25	01/06/24
BRIAN BRENNAN	50	50

BROADFORD CONTRACTORS LIMITED

**Accountants' report on the unaudited financial statements to the directors of
BROADFORD CONTRACTORS LIMITED**

We have compiled the financial statements for the financial year ended 31 May 2025 set out on pages 3 to 9.

Respective responsibilities of directors and accountants

As described on page 2 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Acts 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapter 15 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of BROADFORD CONTRACTORS LIMITED from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit" - M14 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

PP KIERAN MURPHY

**KIERAN MURPHY
CHARTERED ACCOUNTANT
UNIT 1A MARKET SQUARE
O' BRIEN STREET
MALLOW
CO. CORK**

Date: 16 January 2026

BROADFORD CONTRACTORS LIMITED

**Abridged balance sheet
as at 31 May 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	13		55,556		44,512
Current assets					
Stocks		196,875		124,998	
Debtors		17,750		31,732	
Cash at bank and in hand		9,448		41,161	
			<u>224,073</u>		<u>197,891</u>
Creditors: amounts falling due within one year	12	(168,186)		(142,656)	
Net current assets			<u>55,887</u>		<u>55,235</u>
Total assets less current liabilities			111,443		99,747
Creditors: amounts falling due after more than one year			(51,103)		(78,255)
Net assets			<u>60,340</u>		<u>21,492</u>
Capital and reserves					
Called up share capital presented as equity	5		100		100
Profit and loss account	6		60,240		21,392
Shareholders' funds	7		<u>60,340</u>		<u>21,492</u>

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 and the abridged Financial Statements have been properly prepared .

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 334(2) of the Companies Act 2014. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Acts 2014 and all Regulations to be construed as one with those Acts.

On behalf of the board

BRIAN BRRENNAN
Director

16 January 2026

The notes on pages 4 to 9 form an integral part of these financial statements.

BROADFORD CONTRACTORS LIMITED

Notes to the abridged financial statements for the financial year ended 31 May 2025

1. Statement of 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.

1.1. 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 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.

1.2. General Information

The legal form of the company is that of limited company. The country of incorporation is Ireland. The address of the registered office and the business address is Farihy, Broadford, Co. Limerick.

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).

Currency

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

1.3. Turnover Policy

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

1.4. Tangible fixed assets and depreciation

Depreciation

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

Plant and machinery	-	12.5% Written Down Value
Fixtures, fittings and equipment	-	12.5% Written Down Value
Motor vehicles	-	20% Written Down Value

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

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

BROADFORD CONTRACTORS LIMITED

**Notes to the abridged financial statements
for the financial year ended 31 May 2025**

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2. Employees

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

Number of employees

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

	2025	2024
Management	1	1
Admin	1	1
	<u>2</u>	<u>2</u>

Employment costs

	2025	2024
	€	€
Employees Gross Wages	-	2,370
Directors Wages	39,611	60,693
	<u>39,611</u>	<u>63,063</u>
	<u>39,611</u>	<u>63,063</u>

3. Directors and their interests

As shown in the directors report.

4. Transactions with directors

The following directors provided interest free loans to the company during the year. The movements on these directors current accounts are as follows:

	Amount owing		Maximum
	2025	2024	in year
	€	€	€
BRIAN BRRENNAN	83,524	63,819	83,524
	<u>83,524</u>	<u>63,819</u>	<u>83,524</u>

BROADFORD CONTRACTORS LIMITED

**Notes to the abridged financial statements
for the financial year ended 31 May 2025**

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5. Called up share capital presented as equity	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
Presented as follows:		
Called up share capital presented as equity	100	100
	<u>100</u>	<u>100</u>

6. Profit & Loss Account	31 May 2025	31 May 2024
	€	€
At the beginning of financial year	21,392	24,559
Profit/(Loss) for the financial year	38,848	(3,167)
At end of financial year	<u>60,240</u>	<u>21,392</u>

7. Reconciliation of movements in shareholders' funds	Share Capital	Profit and Loss Account	Total 2025
	€	€	€
At beginning of financial year	100	21,392	21,492
Profit/(Loss) for the financial year	-	38,848	38,848
At end of financial year	<u>100</u>	<u>60,240</u>	<u>60,340</u>

In respect of prior year

	Share Capital	Profit and Loss Account	Total
	€	€	€
At beginning of financial year	100	24,559	24,659
Profits for the financial year	-	3,167	(3,167)
At end of financial year	<u>100</u>	<u>21,392</u>	<u>21,492</u>

BROADFORD CONTRACTORS LIMITED

**Notes to the abridged financial statements
for the financial year ended 31 May 2025**

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8. Related party transactions

Ultimate Controlling Party

Brian Brennan and Mary Brennan are considered to be the company's ultimate controlling parties as they each hold 50% (prior year 50% each) of the ordinary share capital of the company.

Key management Personal compensation

The directors remuneration disclosed in note 2 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors remuneration and transactions notes 3 and 4.

9. Post balance sheet events

There are no material post balance sheet events.

10. Accounting Periods

The current accounts are for a full year The comparative accounts are for a full year
The prior year accounts are for a full year.

11. Approval of financial statements

The financial statements were approved by the Board on 16 January 2026 and signed on its behalf by

BRIAN BRRENNAN

Director

16 January 2026