

Company Number: 74369

Henry Connolly Builder Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Henry Connolly Builder Ltd

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Henry Connolly Builder Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 Moloney O'Neill, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 April 2025."

Signed on behalf of the board

Henry Connolly
Director

9 January 2026

Mary Connolly
Director

9 January 2026

Henry Connolly Builder Ltd

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>115,067</u>	<u>131,701</u>
Current Assets			
Debtors	7	704,338	594,562
Cash at bank and in hand		<u>538,060</u>	<u>360,293</u>
		<u>1,242,398</u>	<u>954,855</u>
Creditors: amounts falling due within one year	8	<u>(274,687)</u>	<u>(150,592)</u>
Net Current Assets		<u>967,711</u>	<u>804,263</u>
Total Assets less Current Liabilities		<u>1,082,778</u>	<u>935,964</u>
Creditors: amounts falling due after more than one year	9	<u>(322)</u>	<u>(1,862)</u>
Net Assets		<u><u>1,082,456</u></u>	<u><u>934,102</u></u>
Capital and Reserves			
Called up share capital presented as equity		4	4
Retained earnings		<u>1,082,452</u>	<u>934,098</u>
Shareholders' Funds		<u><u>1,082,456</u></u>	<u><u>934,102</u></u>

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.

We as Directors of Henry Connolly Builder Ltd, 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) 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 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 9 January 2026 and signed on its behalf by:

Henry Connolly
Director

Mary Connolly
Director

Henry Connolly Builder Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	4	935,504	935,508
Loss for the financial year	-	(1,406)	(1,406)
At 30 April 2024	4	934,098	934,102
Profit for the financial year	-	148,354	148,354
At 30 April 2025	4	1,082,452	1,082,456

Henry Connolly Builder Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Henry Connolly Builder Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 74369. The registered office of the company is Roo West, Ardnacrusha, Co Clare which is also the principal place of business of the company. The principal activity of the company for the year under review was that of building 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 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 represents the total invoice value, excluding value added tax, of sales made during the year.

Pension

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of an annual variable charge as determined by the Construction Industry Federation.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and Buildings Freehold	-	2% Straight line
Plant and machinery	-	12.5% Reducing balance
Fixtures, Fittings and Equipment	-	12.5% Reducing balance
Motor vehicles	-	20% Reducing balance

Leasing and hire purchases

Tangible assets 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 Balance Sheet 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 Profit and Loss Account.

Henry Connolly Builder Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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 Balance Sheet date.

Ordinary share capital

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

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	17,718	20,788
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	680	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 14).

	2025	2024
	Number	Number
General Operatives	12	12
Office Management	2	2
	<u> </u>	<u> </u>
	14	14
	<u> </u>	<u> </u>

Henry Connolly Builder Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets

	Land and Buildings Freehold	Plant and machinery	Fixtures, Fittings and Equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 May 2024	40,091	120,259	30,270	114,507	305,127
Additions	-	-	1,084	-	1,084
At 30 April 2025	40,091	120,259	31,354	114,507	306,211
Depreciation					
At 1 May 2024	20,042	46,266	30,270	76,848	173,426
Charge for the financial year	802	9,249	135	7,532	17,718
At 30 April 2025	20,844	55,515	30,405	84,380	191,144
Net book value					
At 30 April 2025	19,247	64,744	949	30,127	115,067
At 30 April 2024	20,049	73,993	-	37,659	131,701

6.1. Tangible assets 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 €
Plant and machinery	22,792	3,256	26,049	3,721

7. Debtors

	2025 €	2024 €
Trade debtors	704,338	583,633
Other debtors	-	10,929
	704,338	594,562

8. Creditors

	2025 €	2024 €
Amounts falling due within one year		
Net obligations under finance leases and hire purchase contracts	3,870	3,871
Trade creditors	196,090	93,536
Taxation	24,210	41,056
Directors' current accounts (Note 12)	3,430	-
Accruals	47,087	12,129
	274,687	150,592

Henry Connolly Builder Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	<u>322</u>	<u>1,862</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	3,870	3,871
Repayable between one and five years	322	1,862
	<u>4,192</u>	<u>5,733</u>
10. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	934,098	935,504
Profit/(loss) for the financial year	148,354	(1,406)
At 30 April 2025	<u>1,082,452</u>	<u>934,098</u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	<u>57,000</u>	<u>57,200</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Henry Connolly	<u>3,430</u>	<u>-</u>
13. Approval of financial statements		

The financial statements were approved and authorised for issue by the board of directors on 9 January 2026.