

**Company registration number: 334650**

**Eddie Bros Construction Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 October 2025**

# Eddie Bros Construction Limited

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## Eddie Bros Construction Limited

### Balance sheet As at 31 October 2025

	2025 €	2024 €
Current assets	67,108	67,114
Creditors: amounts falling due within one year	<u>(50,352)</u>	<u>(50,352)</u>
<b>Net current assets</b>	<u>16,756</u>	<u>16,762</u>
<b>Total assets less current liabilities</b>	16,756	16,762
Accruals and deferred income	(1,550)	(1,173)
<b>Net assets</b>	<u><u>15,206</u></u>	<u><u>15,589</u></u>
<b>Capital and reserves</b>	<u><u>15,206</u></u>	<u><u>15,589</u></u>

We, as directors of Eddie Bros Construction Limited state that:

- (a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) of the Companies Act 2014 are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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;
- (d) we hereby certify that we have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 20 February 2026 and signed on behalf of the board by:

**Martin Doherty**  
Director

**John Doherty**  
Director

## **Eddie Bros Construction Limited**

### **Notes to the abridged financial statements Financial year ended 31 October 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Cregnagor, Clonmany, Co. Donegal.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The company is not a going concern and has prepared the financial statements on the break up basis. The Entity has ceased trading.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Profit and loss account policy**

The company is dormant as defined by section 365 of the Companies Act 2014. The company incurred no significant transactions during the current financial year or prior financial year.

##### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

##### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## Eddie Bros Construction Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 October 2025

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	15,574	15,975
Loss for the financial year	(383)	(401)
<b>At the end of the financial year</b>	<u>15,191</u>	<u>15,574</u>