Company Number: 419836

CC & C LISMACBRYAN CONSTRUCTION COMPANY LIMITED

Abridged Unaudited Financial Statements

for the financial year ended 31 May 2025

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CC & C LISMACBRYAN CONSTRUCTION COMPANY LIMITED
DIRECTORS AND OTHER INFORMATION

Directors	Niall Clarke Corina Hynes
Company Secretary	Niall Clarke
Company Number	419836
Registered Office and Business Address	Beltra Sligo
Accountants	Cummins Accountancy & Advisory Limited Cois Inbhear Markievicz Road Rathquarter Sligo F91 D304 Ireland

CC & C LISMACBRYAN CONSTRUCTION COMPANY LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 May 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 Statement of Financial Position 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 Cummins Accountancy & Advisory Limited, 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 31 May 2025."

Signed on behalf of the board

Niall Clarke
Director

3 February 2026

Corina Hynes
Director

3 February 2026

CC & C LISMACBRYAN CONSTRUCTION COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
as at 31 May 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	4	**317,182**	317,182
Creditors: amounts falling due within one year	5	**(44,073)**	(44,073)
Net Current Assets		**273,109**	273,109
Total Assets less Current Liabilities		**273,109**	273,109
Creditors:			
amounts falling due after more than one year	6	**(563,969)**	(563,669)
Net Liabilities		**(290,860)**	(290,560)
Capital and Reserves			
Called up share capital presented as equity		**1,000**	1,000
Retained earnings	7	**(291,860)**	(291,560)
Shareholders' Deficit		**(290,860)**	(290,560)

We as Directors of CC & C LISMACBRYAN CONSTRUCTION COMPANY 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) 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 micro companies' regime.

Approved by the board on 3 February 2026 and signed on its behalf by:

Niall Clarke
Director

Corina Hynes
Director

1. General Information

CC & C LISMACBRYAN CONSTRUCTION COMPANY LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 419836. The registered office of the company is Beltra, Sligo which is also the principal place of business of the company. 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 financial year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 “The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland” (FRS 105).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the ‘Micro Companies Regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared under the historical cost convention.

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.

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
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.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

CC & C LISMACBRYAN CONSTRUCTION COMPANY LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

4. Stocks

	2025 €	2024 €
Work in progress	**317,182**	317,182

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

5. Creditors
Amounts falling due within one year

	2025 €	2024 €
Trade creditors	**8,138**	8,138
Directors' current accounts	**29,935**	29,935
Accruals	**6,000**	6,000
	44,073	44,073

6. Creditors
Amounts falling due after more than one year

	2025 €	2024 €
Amounts owed to related parties (Note 9)	**563,969**	563,669

7. Income Statement

	2025 €	2024 €
At 1 June 2024	**(291,560)**	(291,260)
Loss for the financial year	**(300)**	(300)
At 31 May 2025	**(291,860)**	(291,560)

8. Capital commitments

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

9. Related party transactions

	2025 €	2024 €
Amounts falling due after more than one year	**563,969**	563,669

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 February 2026.