

**Registration number 583358**

**J L Lyons Construction Limited**

**Abridged accounts**

**for the year ended 31st August 2025**

# **J L Lyons Construction Limited**

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**(Annexed to the 2026 Annual Return)**

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## **J L Lyons Construction Limited**

### **Directors and other information**

<b>Directors</b>	John Lyons
<b>Secretary</b>	Pamela Lyons
<b>Company number</b>	583358
<b>Registered office</b>	Dromore, Ruan, Co.Clare
<b>Accountants</b>	Halpin & Associates, Certified Public Accountants, Lahinch Road Ennis Co. Clare
<b>Business address</b>	Dromore, Ruan, Co.Clare
<b>Bankers</b>	AIB Ennis, Co.Clare

**J L Lyons Construction Limited**

**Extract from Directors' report  
for the year ended 31 August 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

	<b>Ordinary shares</b>	
	<b>31/08/25</b>	<b>01/09/24</b>
<b>Directors</b>		
John Lyons	100	100

The directors during the financial year were, John Lyons & Pamela Lyons.

John Lyons and Pamela Lyons retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

The original director's report was signed by Mr. John Lyons and Mrs Pamela Lyons, directors of the company.

## **J L Lyons Construction Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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.
- 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 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 and 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 as set out on pages 4 to 8 :

- 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 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 Halpin & Associates, , all the company's accounting records and provided all the information necessary for all 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 year ended 31st August 2025.

### **On behalf of the board**

**John Lyons**

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**Director**

**Date : 14 January 2026**

**Pamela Lyons**

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**Director**

**Date : 14 January 2026**

**J L Lyons Construction Limited**

**Abridged balance sheet  
as at 31st August 2025**

		<b>2025</b>		<b>2024</b>	
	<b>Notes</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Tangible assets	<b>4</b>		237,198		222,475
<b>Current assets</b>					
Stocks & WIP		7,500		10,725	
Debtors		51,860		52,360	
		<u>59,360</u>		<u>63,085</u>	
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	(126,182)		(120,250)	
<b>Net current liabilities</b>			(66,822)		(57,165)
<b>Net assets</b>			<u>170,376</u>		<u>165,310</u>
<b>Capital and reserves</b>					
Profit and loss account			170,376		165,309
<b>Shareholders' funds</b>			<u>170,376</u>		<u>165,309</u>

We, as Directors of J L Lyons Construction Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359, as appropriate, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under the Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**John Lyons**

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**Director**

**Date : 14 January 2026**

**Pamela Lyons**

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**Secretary**

**Date : 14 January 2026**

# J L Lyons Construction Limited

## Notes to the abridged financial statements for the year ended 31 August 2025

### 1. Accounting policies

The significant accounting policies adopted by the Company are as follows:

#### 1.1. Basis of Preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

#### 1.2. Tangible fixed assets and depreciation

##### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

##### 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:

Fixtures, fittings and equipment	- 12.5% Straight Line
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At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its recoverable amount.

The recoverable amount of an asset (or cash generating unit) is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable for the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less costs of disposal. Value in use is the present value of future pre-tax and interest cash flows obtainable as a result of the continued use of the asset.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised carrying amount and does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

# J L Lyons Construction Limited

## Notes to the abridged financial statements for the year ended 31 August 2025

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### 1.3. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

### 1.4. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably;
- and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

### 2. Directors' emoluments

	2025	2024
	€	€
Remuneration and other benefits	<u>34,243</u>	<u>38,672</u>

### 3. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/08/25	01/09/24
John Lyons	100	100

**J L Lyons Construction Limited**

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

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<b>4. Fixed assets</b>	<b>Tangible fixed assets €</b>	
<b>Cost</b>		
At 1 September 2024		334,610
Additions		37,000
		<hr/>
At 31 August 2025		334,610
<b>Depreciation</b>		
At 1 September 2024		112,135
Charge for year		22,277
		<hr/>
At 31 August 2025		134,412
		<hr/>
<b>Net book values</b>		
At 31 August 2025		237,198
		<hr/>
At 31 August 2024		222,475
		<hr/> <hr/>
<b>5. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Bank Advances	33,616	28,436
Trade creditors	30,672	29,822
Corporation tax	3,459	8,869
PAYE and social welfare	3,432	5,825
VAT & RCT	4,253	4,488
Finance Leasing/Bank Loans	45,811	34,371
Accruals and deferred income	4,939	8,439
	<hr/>	<hr/>
	126,182	120,250
	<hr/> <hr/>	<hr/> <hr/>
<b>6. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<hr/>	<hr/>
<b>Allotted, called up and fully paid equity</b>		
- Ordinary shares of €1 each	100	100
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**J L Lyons Construction Limited**

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

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**7. Approval of financial statements**

The financial statements were approved by the Board on the 14 January 2026 and signed on its behalf by

**John Lyons**  
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**Director**

**Pamela Lyons**  
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**Secretary**