

**Company registration number: 739907**

**BRIAN RODGERS CONSTRUCTION LIMITED**  
**Trading as WOODVIEW CARPENTRY AND CONSTRUCTION**

**Unaudited abridged financial statements**

**for the financial year ended 30 April 2025**

# BRIAN RODGERS CONSTRUCTION LIMITED

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## BRIAN RODGERS CONSTRUCTION LIMITED

### Balance sheet As at 30 April 2025

	2025 €	2024 €
Fixed assets	34,900	29,419
Current assets	50,404	42,513
Creditors: amounts falling due within one year	(95,151)	(70,612)
<b>Net current liabilities</b>	<b>(44,747)</b>	<b>(28,099)</b>
<b>Total assets less current liabilities</b>	<b>(9,847)</b>	<b>1,320</b>
Creditors: amounts falling due after more than one year	(4,429)	(7,232)
Accruals and deferred income	(2,420)	(2,560)
<b>Net liabilities</b>	<b>(16,696)</b>	<b>(8,472)</b>
<b>Capital and reserves</b>	<b>(16,696)</b>	<b>(8,472)</b>

I, as director of BRIAN RODGERS CONSTRUCTION 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the 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.

**BRIAN RODGERS CONSTRUCTION LIMITED**

**Balance sheet (continued)**  
**As at 30 April 2025**

These abridged financial statements were approved by the director of the company on 15 January 2026 and signed by:

**BRIAN RODGERS**  
Director

# BRIAN RODGERS CONSTRUCTION LIMITED

## Notes to the abridged financial statements Financial year ended 30 April 2025

### 1. General information

The company is a private company limited by shares, registered in IRELAND. The address of the registered office is BRIAN RODGERS CONSTRUCTION LIMITED, BARRAFHONA, BALLYNOE, MALLOW, COUNTY CORK.

### 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 financial statements have been prepared on the going concern basis and in accordance with the historical cost convention.

#### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### 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:

Plant and machinery	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

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.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**BRIAN RODGERS CONSTRUCTION LIMITED**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 April 2025**

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

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At the start of the financial year	(8,572)	-
Loss for the financial year	(8,224)	(8,572)
<b>At the end of the financial year</b>	<u>(16,796)</u>	<u>(8,572)</u>