

**Company registration number: 750024**

**Kerrigan Construction Consultants Ltd**

**Unaudited abridged financial statements**

**for the financial period ended 31 December 2025**

# Kerrigan Construction Consultants Ltd

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## **Kerrigan Construction Consultants Ltd**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under the law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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.

**Kerrigan Construction Consultants Ltd**

**Balance sheet  
As at 31 December 2025**

	Note	31/12/25 €	€	30/09/24 €	€
<b>Fixed assets</b>					
Tangible assets	7	10,616		1,653	
			10,616		1,653
<b>Current assets</b>					
Debtors	8	41,952		33,831	
Cash at bank and in hand		42,725		53,091	
		84,677		86,922	
<b>Creditors: amounts falling due within one year</b>	9	(33,779)		(25,892)	
<b>Net current assets</b>			50,898		61,030
<b>Total assets less current liabilities</b>			61,514		62,683
<b>Net assets</b>			<u>61,514</u>		<u>62,683</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			61,414		62,583
<b>Shareholder funds</b>			<u>61,514</u>		<u>62,683</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 8 form part of these abridged financial statements.

**Kerrigan Construction Consultants Ltd**

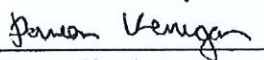
**Balance sheet (continued)**

**As at 31 December 2025**

I, as director of Kerrigan Construction Consultants Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 period and of its profit or loss for such a financial period 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 29 January 2025 and signed by:



**Darren Kerrigan**  
**Director**

The notes on pages 4 to 8 form part of these abridged financial statements.

## **Kerrigan Construction Consultants Ltd**

### **Notes to the abridged financial statements Financial period ended 31 December 2025**

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

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is Unit 1 W8 Centre, Church Lane, Manorhamilton, Leitrim.

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

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

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

The financial statements have been prepared on the historical cost basis, as modified, if applicable, by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

##### **Turnover**

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

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Kerrigan Construction Consultants Ltd

### Notes to the abridged financial statements (continued) Financial period ended 31 December 2025

#### **Tangible assets**

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated 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:

Fittings fixtures and equipment	33 %
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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.

#### **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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

**Kerrigan Construction Consultants Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial period ended 31 December 2025**

**4. Staff costs**

The average number of persons employed by the company during the financial period, including the directors was 2 (2024: 1).

The aggregate payroll costs incurred during the financial period were:

	<b>31/12/25</b>	30/09/24
	€	€
Wages and salaries	90,348	41,000
Social insurance costs	431	2,597
Pension contributions	3,950	1,418
	94,729	45,015

**5. Directors remuneration**

The director's aggregate remuneration was as follows:

	<b>31/12/25</b>	30/09/24
	€	€
Emoluments in respect of qualifying services	85,500	41,000
Pension contributions	3,950	1,418
	89,450	42,418

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

	<b>31/12/25</b>	30/09/24
	€	€
At the start of the financial period	62,583	-
Profit for the financial period	52,164	62,583
Dividends paid	(53,333)	-
<b>At the end of the financial period</b>	<b>61,414</b>	<b>62,583</b>

Kerrigan Construction Consultants Ltd

Notes to the abridged financial statements (continued)  
Financial period ended 31 December 2025

<b>7. Tangible assets</b>		
	Fixtures, fittings and equipment €	<b>Total</b>  €
<b>Cost</b>		
At 1 October 2024	2,467	2,467
Additions	14,593	14,593
<b>At 31 December 2025</b>	<u>17,060</u>	<u>17,060</u>
<b>Depreciation</b>		
At 1 October 2024	814	814
Charge for the financial period	5,630	5,630
<b>At 31 December 2025</b>	<u>6,444</u>	<u>6,444</u>
<b>Carrying amount</b>		
<b>At 31 December 2025</b>	<u>10,616</u>	<u>10,616</u>
At 30 September 2024	<u>1,653</u>	<u>1,653</u>
<b>8. Debtors</b>		
	<b>31/12/25</b>	30/09/24
	€	€
Trade debtors	31,952	23,731
Other debtors	-	100
Prepayments	10,000	10,000
	<u>41,952</u>	<u>33,731</u>
<b>9. Creditors: amounts falling due within one year</b>		
	<b>31/12/25</b>	30/09/24
	€	€
Other creditors	13,833	4,218
Tax and social insurance:		
PAYE and social welfare	1,885	979
Corporation tax	8,134	9,013
VAT	7,927	10,682
Accruals	2,000	1,000
	<u>33,779</u>	<u>25,892</u>

**Kerrigan Construction Consultants Ltd**

**Notes to the abridged financial statements (continued)**  
**Financial period ended 31 December 2025**

**10. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 29 January 2025.