

Company Number: 443189

Colm Byrne Civil & Building Contractor Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Colm Byrne Civil & Building Contractor Limited

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Colm Byrne Civil & Building Contractor Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 Balance Sheet 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 Doyle Fielding, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

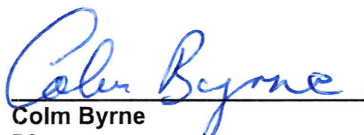
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board



Joan Carty
Director

21 January 2026



Colm Byrne
Director

21 January 2026

Colm Byrne Civil & Building Contractor Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	531,170	441,243
Investments	7	100	-
Fixed Assets		<u>531,270</u>	<u>441,243</u>
Current Assets			
Stocks	8	792,256	614,765
Debtors	9	1,500,703	522,034
Cash and cash equivalents		311,660	935,711
		<u>2,604,619</u>	<u>2,072,510</u>
Creditors: amounts falling due within one year	10	<u>(933,662)</u>	<u>(711,026)</u>
Net Current Assets		<u>1,670,957</u>	<u>1,361,484</u>
Total Assets less Current Liabilities		<u>2,202,227</u>	<u>1,802,727</u>
Creditors: amounts falling due after more than one year	11	<u>(113,417)</u>	<u>(53,944)</u>
Net Assets		<u>2,088,810</u>	<u>1,748,783</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		2,088,710	1,748,683
Shareholders' Funds		<u>2,088,810</u>	<u>1,748,783</u>

Colm Byrne Civil & Building Contractor Limited

BALANCE SHEET

as at 30 June 2025

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

We as Directors of Colm Byrne Civil & Building Contractor 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 359 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),

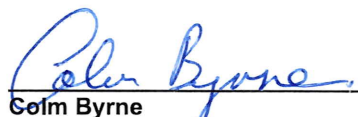
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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 small companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:



Joan Carty
Director



Colm Byrne
Director

Colm Byrne Civil & Building Contractor Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Colm Byrne Civil & Building Contractor Limited is a company limited by shares incorporated in Ireland. is the registered office, which is also the principal place of business of the company. The company's registered number is 443189. The principal activity of the company is to carry on the business or businesses of digger, machine & tractor hire services, building work and sub-contracting. The company also undertakes landscaping work, civil works and ground works and all types of building works.

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 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Turnover

Turnover represents the total invoice value, excluding value added tax, of services carried out during the year.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Foreign Currency

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

Going concern

After reviewing the company's forecasts, plans and financial projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Colm Byrne Civil & Building Contractor Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term liquid investments. Bank overdrafts when applicable are shown within borrowings in current liabilities on the balance sheet.

Tangible assets and depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated to write off the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives using the straight line method. The rates applied in calculating depreciation are::

Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

At each reporting date, fixed assets are reviewed to determine whether there is any indication that those assets have suffered impairment in the recoverable amount. If there is an indication of possible impairment, the recoverable amount of the assets is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Stocks

Stocks are valued at the lower of cost and net realisable value. 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.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

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.

Colm Byrne Civil & Building Contractor Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension scheme. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred taxation

Current tax is recognised for the amount of corporation tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

Where a surcharge rate of tax applies to certain undistributed profits, the tax (deferred and current) charge is calculated at the tax rate applicable to undistributed profits until the company recognises a liability to pay a dividend.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates in arriving at the figures in the financial statements. The areas requiring a high degree of judgement, or complexity, and areas where assumptions or estimates are most significant to the financial statements are disclosed below:

Work in progress:

The directors have provided the figure for work in progress based on the sales invoices raised in the months immediately after the year end. This figure is based on the directors best calculation of what percentage of the work, invoiced after the year end, was actually carried out before the 30th June 2024 and this work in progress is valued at cost net of vat.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	111,592	92,080
Loss on disposal of tangible assets	4,465	3,844
	<u> </u>	<u> </u>

Colm Byrne Civil & Building Contractor Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 12).

	2025 Number	2024 Number
Directors	2	2
Operatives	11	10
	<u>13</u>	<u>12</u>

6. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	512,072	74,646	149,920	736,638
Additions	132,026	28,196	95,314	255,536
Disposals	(28,000)	-	(71,440)	(99,440)
At 30 June 2025	<u>616,098</u>	<u>102,842</u>	<u>173,794</u>	<u>892,734</u>
Depreciation				
At 1 July 2024	221,992	25,872	47,531	295,395
Charge for the financial year	77,012	12,856	21,724	111,592
On disposals	(21,000)	-	(24,423)	(45,423)
At 30 June 2025	<u>278,004</u>	<u>38,728</u>	<u>44,832</u>	<u>361,564</u>
Net book value				
At 30 June 2025	<u>338,094</u>	<u>64,114</u>	<u>128,962</u>	<u>531,170</u>
At 30 June 2024	<u>290,080</u>	<u>48,774</u>	<u>102,389</u>	<u>441,243</u>

7. Investments

	Subsidiary undertakings shares €	Total €
Investments		
Cost		
Additions	100	100
At 30 June 2025	<u>100</u>	<u>100</u>
Net book value		
At 30 June 2025	<u>100</u>	<u>100</u>

8. Stocks

	2025 €	2024 €
Work in progress	<u>792,256</u>	<u>614,765</u>

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

Colm Byrne Civil & Building Contractor Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

9. Debtors	2025	2024
	€	€
Trade debtors	851,372	487,434
Amounts owed by group undertakings	609,900	-
Taxation	13,527	11,453
Prepayments	25,904	23,147
	<u>1,500,703</u>	<u>522,034</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	31,017	27,396
Net obligations under finance leases and hire purchase contracts	72,804	54,079
Trade creditors	512,631	404,566
Taxation	44,629	80,937
Directors' current accounts (Note 14)	11,120	8,159
Accruals	261,461	135,889
	<u>933,662</u>	<u>711,026</u>
<p>Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount, or how much of it is included in stocks.</p> <p>The repayment terms of trade creditors vary between on demand and ninety days. Trade creditors do not attract interest.</p> <p>The bank overdraft is repayable on demand and incurs an annualised interest rate.</p> <p>Taxes are subject to the terms of the relevant legislation. Interest accrues on late payments at the rate of 0.0219%/0.0274% per day.</p> <p>The terms of the accruals vary.</p>		
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	<u>113,417</u>	<u>53,944</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	72,804	54,079
Repayable between one and five years	113,417	53,944
	<u>186,221</u>	<u>108,023</u>
12. Profit and loss account		
	2025	2024
	€	€
At 1 July 2024	1,748,683	1,402,479
Profit for the financial year	340,027	346,204
	<u>2,088,710</u>	<u>1,748,683</u>
At 30 June 2025		

Colm Byrne Civil & Building Contractor Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

13. Capital commitments

The company has sufficient funds to meet their capital commitments as they fall due.

14. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	183,357	173,686
Pension contributions	102,000	102,000
	<u>285,357</u>	<u>275,686</u>

Included in the above remunerations figure is an amount of €66,633 (2024 - €57,086) for wages paid to connected parties including employers PRSI.

The following amounts are repayable to the directors:

	2025	2024
	€	€
Joan Carty	11,120	8,159
	<u>11,120</u>	<u>8,159</u>

15. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

The directors have no personal guarantees with the bank. They do have a personal guarantee with the supplier Chadwicks to enable them to increase the credit limit with them.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.