

**Anthony Murphy Flooring Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Anthony Murphy Flooring Limited

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## **Anthony Murphy Flooring Limited**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Anthony Murphy Yvonne Coffey
<b>Company Secretary</b>	Anthony Murphy
<b>Company Number</b>	493644
<b>Registered Office</b>	Maulyclickeen, Boherbue, Mallow Cork Ireland
<b>Business Address</b>	Maulyclickeen, Boherbue, Mallow Cork Ireland
<b>Accountants</b>	Mary F Jones & Co Certified Accountants Certified Accountants Bluepool Lower Kanturk Co.Cork Kanturk Cork Ireland

# **Anthony Murphy Flooring Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 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 Statement of Financial Position, the Statement of Changes in Equity 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 Mary F Jones & Co Certified Accountants, (Certified 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 31 December 2025."

**Signed on behalf of the board**

**Anthony Murphy**  
Director

**Yvonne Coffey**  
Director

**9 March 2026**

# Anthony Murphy Flooring Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	4,031	4,897
<b>Current Assets</b>			
Stocks	7	5,000	-
Debtors	8	26,959	46,708
Cash and cash equivalents		51,362	39,850
		83,321	86,558
<b>Creditors: amounts falling due within one year</b>	9	(3,079)	(4,331)
<b>Net Current Assets</b>		80,242	82,227
<b>Total Assets less Current Liabilities</b>		84,273	87,124
<b>Provisions for liabilities</b>	11	431	522
<b>Net Assets</b>		84,704	87,646
<b>Capital and Reserves</b>			
Called up share capital presented as equity	12	100	100
Retained earnings		84,604	87,546
<b>Equity attributable to owners of the company</b>		84,704	87,646

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 Anthony Murphy Flooring 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 small companies' regime.

**Approved by the board on 9 March 2026 and signed on its behalf by:**

**Anthony Murphy**  
Director

**Yvonne Coffey**  
Director

**Anthony Murphy Flooring Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	100	82,016	82,116
Profit for the financial year	-	5,530	5,530
<b>At 31 December 2024</b>	100	87,546	87,646
Loss for the financial year	-	(2,942)	(2,942)
<b>At 31 December 2025</b>	<b>100</b>	<b>84,604</b>	<b>84,704</b>

# Anthony Murphy Flooring Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Anthony Murphy Flooring Limited is a company limited by shares incorporated in Ireland.

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 280A 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Reducing Balance
Motor vehicles	-	20% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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 initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

#### 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.

# Anthony Murphy Flooring Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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 and deferred 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.

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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

### 3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of flooring contracting.

<b>4. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>866</b>	1,062
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	<b>2025</b>	2024
	<b>Number</b>	Number
Floor Fitters	<b>3</b>	3
	<u>          </u>	<u>          </u>

# Anthony Murphy Flooring Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 6. Property, plant and equipment

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 1 January 2025	8,046	25,203	33,249
At 31 December 2025	8,046	25,203	33,249
<b>Depreciation</b>			
At 1 January 2025	6,532	21,820	28,352
Charge for the financial year	189	677	866
At 31 December 2025	6,721	22,497	29,218
<b>Net book value</b>			
At 31 December 2025	<b>1,325</b>	<b>2,706</b>	<b>4,031</b>
At 31 December 2024	1,514	3,383	4,897

### 7. Stocks

	2025 €	2024 €
Work in progress	5,000	-

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

### 8. Debtors

	2025 €	2024 €
Trade debtors	22,648	42,320
Other debtors	1,929	1,929
Directors' current accounts	1,385	1,385
Taxation	393	470
Prepayments	604	604
	<b>26,959</b>	<b>46,708</b>

### 9. Creditors

#### Amounts falling due within one year

	2025 €	2024 €
Taxation	1,306	1,807
Other creditors	994	1,795
Accruals	779	729
	<b>3,079</b>	<b>4,331</b>

### 10. Taxation

	2025 €	2024 €
<b>Debtors:</b>		
VAT	393	470
<b>Creditors:</b>		
Corporation tax	-	756
PAYE	1,306	1,051
	<b>1,306</b>	<b>1,807</b>

# Anthony Murphy Flooring Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 11. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Total	Total
	€	2025 €	2024 €
At financial year start	(522)	(522)	638
Charged to profit and loss	91	91	(1,160)
At financial year end	<u>(431)</u>	<u>(431)</u>	<u>(522)</u>

### 12. Share capital

			2025 €	2024 €
Description	Number of shares	Value of units		
<b>Authorised</b>				
Ordinary	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary	100	€1.00 each	<u>100</u>	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Anthony Murphy	Ordinary	<u>100</u>	<u>100</u>

### 13. Income Statement

	2025 €	2024 €
At 1 January 2025	87,546	82,016
(Loss)/profit for the financial year	<u>(2,942)</u>	<u>5,530</u>
At 31 December 2025	<u>84,604</u>	<u>87,546</u>

### 14. Capital commitments

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

### 15. Directors' remuneration

	2025 €	2024 €
Fees	1,058	1,013
Remuneration	39,956	40,001
Pension contributions	13,125	32,500
	<u>54,139</u>	<u>73,514</u>

**Anthony Murphy Flooring Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**16. Controlling interest**

Anthony Murphy Flooring Limited is a single member company.

Anthony Murphy, Maulyclickeen, Boherbue, Mallow, Co. Cork holds the ultimate controlling interest in Anthony Murphy Flooring Limited.

**17. Events After the End of the Reporting Period**

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

**18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.