

Company registration number: 129867

**Blessington Sand & Gravel Limited**

**Unaudited Abridged Financial Statements**

**Year Ended 30th June 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**Blessington Sand & Gravel Limited**

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**Blessington Sand & Gravel Limited**

**Directors And Other Information**

<b>Directors</b>	Vincent Bohan Jnr Brian Bohan
<b>Secretary</b>	Vincent Bohan Jnr
<b>Company number</b>	129867
<b>Registered office</b>	1 Terenure Place Terenure Dublin 6W
<b>Business address</b>	Forest View Blessington Co. Wicklow
<b>Accountants</b>	Cronin Financial Limited 1 Terenure Place Terenure Dublin 6W
<b>Bankers</b>	Allied Irish Bank Main Street Blessington Co. Wicklow

**Blessington Sand & Gravel Limited**

**Directors Responsibilities Statement**  
**Year Ended 30th June 2025**

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end 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 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 and enable the financial statements to be compiled. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Blessington Sand & Gravel Limited**

**Directors' Declaration on Unaudited Financial Statements**  
**Year Ended 30th June 2025**

In relation to the financial statements as set out on pages 1 to 10.

- (a) 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.
- (b) The directors confirm that they have made available to Cronin Financial Limited Trading As Cronin & Company, the company's accounting records and provided all the information necessary for the completion of the financial statements.
- (c) 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 30th June 2025.

**On behalf of the board**

**Vincent Bohan Jnr**  
**Director**

**Brian Bohan**  
**Director**

**Date: 26th September 2025**

## Blessington Sand & Gravel Limited

### Balance Sheet As At 30th June 2025

	<u>Note</u>	<u>2025</u>	<u>€</u>	<u>2024</u>	<u>€</u>
<b>Fixed assets</b>					
Tangible assets	<b>5</b>	162,821		140,201	
			162,821		140,201
<b>Current assets</b>					
Debtors	<b>6</b>	369,082		202,154	
Cash at bank and in hand		706,219		665,743	
		1,075,301		867,897	
<b>Creditors: amounts falling due within one year</b>	<b>7</b>	(324,477)		(159,975)	
<b>Net current assets</b>			750,824		707,922
<b>Total assets less current liabilities</b>			913,645		848,123
<b>Provisions for liabilities</b>	<b>8</b>		2,162		2,440
<b>Net assets</b>			915,807		850,563
<b>Capital and reserves</b>					
Called up share capital presented as equity			978		978
Profit and loss account	<b>9</b>		914,829		849,585
<b>Shareholders funds</b>			915,807		850,563

We, as directors of Blessington Sand & Gravel Limited 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 are complied with,
- no notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and
- 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 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.
- We, as directors of Blessington Sand & Gravel Limited, state that - The company has relied on the specified exemption contained in Sections 352 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 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements were approved by the Board of Directors on 26th September 2025 and authorised for issue on 26th September 2025. They were signed on its behalf by:

Vincent Bohan Jnr  
Director

Brian Bohan  
Director

## **Blessington Sand & Gravel Limited**

### **Notes To The Abridged Financial Statements** **Year Ended 30th June 2025**

#### **1. Accounting policies**

Blessington Sand & Gravel Limited is primarily engaged in the purchase and sale of sand, gravel and stone products. The company's registered office is 1 Terenure Place, Terenure, Dublin 6W. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 129867.

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

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

#### **Functional Currency**

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

#### **Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

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

#### **Government grants**

The company received government support from the local county council in the form of rate rebate during the year. This has been treated as government grants under FRS 102. Government grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Company has complied with all attached conditions.

## **Blessington Sand & Gravel Limited**

### **Notes To The Abridged Financial Statements (Continued)** **Year Ended 30th June 2025**

#### **Taxation**

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

#### **Current tax**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

#### **Deferred tax**

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

#### **Tangible Assets**

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

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset less residual amounts over their useful economic lives as follows:

Plant and machinery	- 10%	straight line
Fittings fixtures and equipment	- 15%	straight line
Motor Vehicles	- 20%	straight line

#### **Impairment**

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed assets may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account.

#### **Trade and other debtors**

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables 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 present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

## **Blessington Sand & Gravel Limited**

### **Notes To The Abridged Financial Statements (Continued)** **Year Ended 30th June 2025**

#### **Cash at bank and on hand**

Cash at bank and on hand include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **Creditors and accruals**

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. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Provisions**

Provisions are recognised when the company has an obligation at the reporting date as a result of a past event; it is probable that the company will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance Sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

#### **Employee Benefits**

Short-term employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

#### **Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

## **2. Operating profit**

Operating profit is stated after charging/(crediting):

	<u>2025</u>	<u>2024</u>
	€	€
Depreciation of tangible assets	55,108	54,260

**Blessington Sand & Gravel Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Year Ended 30th June 2025**

**3. Employees**

The average monthly number of employees for the year was 4 (2024: 4).

**4. Directors remuneration and transactions**

	<u>2025</u>	<u>2024</u>
	€	€
Remuneration and other emoluments	186,400	186,400

**5. Tangible assets**

	<u>Plant and machinery</u>	<u>Fixtures, fittings and equipment</u>	<u>Motor vehicles</u>	<u>Total</u>
	€	€	€	€
<b>Cost</b>				
At 1st July 2024	237,997	21,016	581,200	840,213
Additions	728	-	77,000	77,728
Disposals	-	-	-	-
<b>At 30th June 2025</b>	<u>238,725</u>	<u>21,016</u>	<u>658,200</u>	<u>917,941</u>
<b>Depreciation</b>				
At 1 July 2024	210,316	21,016	468,680	700,012
Charge for the year	4,068	-	51,040	55,108
Disposals	-	-	-	-
<b>At 30th June 2025</b>	<u>214,384</u>	<u>21,016</u>	<u>519,720</u>	<u>755,120</u>
<b>Net Book Value</b>				
<b>At 30th June 2025</b>	<u>24,341</u>	<u>-</u>	<u>138,480</u>	<u>162,821</u>
<b>At 30th June 2024</b>	<u>27,681</u>	<u>-</u>	<u>112,520</u>	<u>140,201</u>

**6. Debtors**

	<u>2025</u>	<u>2024</u>
	€	€
Trade debtors	357,592	190,790
Prepayments and accrued income	11,490	11,364
	<u>369,082</u>	<u>202,154</u>

**Blessington Sand & Gravel Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Year Ended 30th June 2025**

**7. Creditors: amounts falling due within one year**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	€	€
Trade creditors	285,154	119,750
Sales ledger credit balance	3,938	3,043
Other taxation and social security	27,131	28,960
Accruals	8,254	8,222
	<u>324,477</u>	<u>159,975</u>

**8. Provisions for liabilities**

	<b><u>2025</u></b>	<b>2024</b>
	€	€
Deferred tax	<u>(2,162)</u>	<u>(2,440)</u>

**9. Reserves**

	<b><u>Profit And Loss Account</u></b>	<b><u>Total</u></b>
	€	€
<b>At 1st July 2024</b>	849,585	849,585
Profit for the year	65,244	65,244
<b>At 30th June 2025</b>	<u>914,829</u>	<u>914,829</u>

**10. Contingencies**

At the year end there were no contingent liabilities (2024: Nil).

**11. Capital Commitments**

There were no capital commitments at the year end (2024: Nil).

**12. Events after the end of the reporting period**

There were no significant subsequent events that require disclosure or adjustment to the financial statements.

**Blessington Sand & Gravel Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Year Ended 30th June 2025**

**13. Controlling party**

The company is controlled by Vincent Bohan Jnr and Brian Bohan.

**14. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 26th September 2025.