

CRO NO 609549

LIOS CUIL CONSTRUCTION LIMITED

FINANCIAL STATEMENTS for the year ended 9TH AUGUST 2025

LIOS CUIL CONSTRUCTION LIMITED

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LIOS CUIL CONSTRUCTION LIMITED

Company Information:

Directors Daniel Cussen
Helen Cusen

Secretary Helen Cussen

Bankers Bank of Ireland
Glanmire
Cork

Registered Office Lissgould
Leamlara
Co Cork

Accountant William Irwin
2 Victoria Road
Blackrock
Cork

CRO NO 609549

LIOS CUIL CONSTRUCTION LIMITED

Report of the Directors for the year ended 9TH AUGUST 2025

The directors submit their report together with the accounts
For the year ended 9TH August 2025

Principal Activities & Review of the Business
The company has ceased trading since 2022.

Results
The results for the period are set out on page 6.

Directors of the Company
The present membership of the board is listed on the Director's
And other information page.

Future development of the business
The company has ceased trading.

Books of account

The measures taken by the directors to secure compliance with the Requirements of section 281 to 285 of the Companies Act 2014 with Regard to the keeping of accounting records and the implementation Of necessary policies and procedures for recording transactions, the Employment of competent accounting personal with appropriate Expertise and the provision of adequate resources to the financial function. The accounting records of the company are maintained at the registered Office.

Events after the end of the reporting period
There have been no events affecting the company since the year end.

The report was approved by the board of directors on the 17th February 2026

Daniel Cussen-Director

Helen Cussen-Director

LIOS CUIL CONSTRUCTION LIMITED

Directors responsibilities statement for the year ended 9TH AUGUST 2025

The directors are responsible for preparing the Director's 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 FRS 102
"The Financial Reporting Standard applicable in the UK and the Republic of
Ireland" issued by the Financial Reporting Council and promulgated by the Institute
Of Chartered Accountants 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 at the
Financial year end date and of the profit and 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 these 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 Director's 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.

On behalf of the Board

Daniel Cussen-Director

Helen Cussen-Director

LIOS CUIL CONSTRUCTION LIMITED

Accountant's Report to the Directors of the Unaudited Financial
Statements of LIOS CUIL CONSTRUCTION LIMITED for the year ended
9th August 2025

I have compiled the financial statements set out on pages 4 to 13 of
LIOS CUIL CONSTRUCTION LIMITED
For the year ended 9TH AUGUST 2025
From the books and records supplied by company.

Respective Responsibilities of Directors and Reporting Accountant

As directors of the company you are responsible for ensuring that the

Statements which give a true and fair view and have been properly
Prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company
Is entitled to avail of the exemption from statutory audit in accordance
With Companies Act 2014.

It is our responsibility to compile the financial statements of
LIOS CUIL CONSTRUCTION LIMITED
For the year ended 9TH AUGUST 2025 , from the accounting records,
Information and explanations supplied to us by the company.

SCOPE OF WORK

We have compiled the financial statements in accordance with the ICAI
Miscellaneous Technical Statement COMPILING and REPORTING on financial
Statements not subject to Audit M 14- from the accounting records, information
And explanations supplied to us by the company.

I have not audited or otherwise attempted to verify the accuracy or completeness
Of such records, information and explanations, and accordingly, express no
Opinion on the financial statements.


William Irwin & Co

Accountants
2 Victoria Road
Blackrock
Cork

Date: 17TH February 2026

LIOS CUILS CONSTRUCTION LIMITED

BALANCE SHEET AS AT 9TH AUGUST 2025

	9.8.2025	9.8.2024
TANGIBLE FIXED ASSETS	0	0
CURRENT ASSETS		
Current Account-Bank	140	140
CURRENT LIABILITIES		
Creditors note 7	0	0
NET CURRENT ASETS/(LIABILITIES)	140	140
CAPITAL/RESERVES		
Called up Share Capital	100	100
Profit/Loss Account	40	40
	140	140

Audit Exemption Statement

We, as directors of: LIOS CUIL CONSTRUCTION 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 s. 358 are satisfied.

The shareholders 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) and

We acknowledge the companies obligation 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 and loss for such a 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 has relied on the specified exemption contained in s. 352 Of the Companies Act 2014 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 s. 353 of the Companies Act 2014.

Daniel Cussen-Director

Helen Cussen-Director

LIOS CUIL CONSTRUCTION LIMITED

Notes to the Financial Statements for the year ended 9TH AUGUST 2025

1. Statement of 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.

1.1 Basis of Preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view and those issued by the Accounting Standards Board.

1.2 Income Policy

Income represents the total invoice value, excluding valued added tax, of services made during the year. Turnover is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

1.3 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bring the asset into working condition for its

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically and is over its expected useful as follows:

Fixtures & Fittings and Equipment 12.5% Straight Line

1.4 Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

LIOS CUIL CONSTRUCTION LIMITED

Notes to the Financial Statements for the year ended 9TH AUGUST 2025

2 Income

The total income of the company for the year has been
Derived from its principal activity wholly undertaken
In Ireland

3 Employees

No of Employees
During the year was

Full time staff 0

Part time 0

Directors/Staff salaries NONE

4. Transactions with Directors

The were no related party transactions with
The directors during the period.

5. Debtors none

6. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the
Historical cost basis, as modified by the revaluation of
Certain financial assets and liabilities .

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

LIOS CUIL CONSTRUCTION LIMITED

Notes to the Financial Statements for the
Year ended 9TH AUGUST 2025

7 CREDITORS

Accruals NONE

8 Accounting Periods

The accounting period is for a 12 month period ended
9TH AUGUST 2025

9 Transition to FRS 102

Reconciliation of reserves
No transitional adjustments were required

Reconciliation of profit or loss account for the year
No transitional adjustments were required

10 Approval of Accounting Records

The accounts were approved by the Board
On the 17th February 2026

11 Extracts from Directors Report in Accordance with Section 329
Of the Companies Act 2014.

The directors of the company interest in shares/Debentures of
The company during the financial year are as follows:

Daniel Cussen 50 Ordinary Share @ 1.00 euro each
Helen Cussen 50 Ordinary Shares @ 1.00 euro each