

Company Number: 430632

James Hurley & Sons (Blocklaying and Bricking) Limited

Unaudited Abridged Financial Statements

for the financial year ended 30 November 2025

James Hurley & Sons (Blocklaying and Bricking) Limited

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James Hurley & Sons (Blocklaying and Bricking) Limited

DIRECTORS AND OTHER INFORMATION

Directors	James Hurley Helena Hurley
Company Secretary	Helena Hurley
Company Number	430632
Business Address	Gurrane West Killorglin Co. Kerry Ireland
Bankers	Allied Irish Bank Iveragh Road Killorglin Co. Kerry Ireland

James Hurley & Sons (Blocklaying and Bricking) Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 November 2021

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 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.

As explained in note 3, As explained in note 3, the directors do not consider the going concern basis to be appropriate and these financial statements have therefore not been prepared on that basis.

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.

Signed on behalf of the board

James Hurley
Director

13th December 2025

Helena Hurley
Director

13th December 2025

James Hurley & Sons (Blocklaying and Bricking) Limited

BALANCE SHEET

as at 30 November 2022

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	52	52
Creditors: Amounts falling due within one year	7	(49,374)	(49,374)
Net Current Liabilities		(49,322)	(49,322)
Total Assets less Current Liabilities		(49,322)	(49,322)
Capital and Reserves			
Called up share capital presented as equity		100	100
Profit and Loss Account		(49,422)	(49,422)
Equity attributable to owners of the company		(49,322)	(49,322)

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 James Hurley & Sons (Blocklaying and Bricking) Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 13th December 2025 and signed on its behalf by:

James Hurley
Director

Helena Hurley
Director

James Hurley & Sons (Blocklaying and Bricking) Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 November 2025

	Share capital	Retained earnings	Total
	€	€	€
At 1 December 2022	100	(49,422)	(49,322)
At 30 November 2024	100	(49,422)	(49,322)
At 30 November 2025	100	(49,422)	(49,322)

James Hurley & Sons (Blocklaying and Bricking) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2022

1. GENERAL INFORMATION

James Hurley & Sons (Blocklaying and Bricking) Limited is a company limited by shares incorporated in the Republic of 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 November 2022 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 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.

Tangible fixed assets and depreciation

Tangible fixed assets 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 tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 15% Straight line
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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.

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.

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.

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 Balance Sheet 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.

James Hurley & Sons (Blocklaying and Bricking) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the financial year ended 30 November 2022

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

3. GOING CONCERN

The financial statements have been prepared on a basis other than going concern. The directors believe this is appropriate for the following reasons:

The company has now ceased to trade. Consequently the company will not have the means to generate sufficient future profits to allow the company to continue as a going concern.

Considering the circumstances describe above, the directors have concluded that the company is unlikely to have adequate resources to continue in operational existence for the foreseeable future and to meet its obligations as they fall due. As a result, the financial statements have been prepared on a basis other than that of a going concern which includes where appropriate:

- Writing down the company's assets to net realisable value:
- Reclassifying long term assets and liabilities to short term where required:
- Making provision for any onerous contractual commitments at the balance sheet date.

The financial statement do not include any provision for the future costs of terminating the business of the company except to the extent such costs were committed at the balance sheet date.

4. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. TANGIBLE FIXED ASSETS

	Plant and machinery	Total
	€	€
Cost or Valuation		
At 1 December 2024	3,266	3,266
At 30 November 2025	3,266	3,266
Depreciation		
At 1 December 2024	3,266	3,266
At 30 November 2025	3,266	3,266
Net book value		
At 30 November 2025	-	-

6. DEBTORS

	2025	2024
	€	€
Other debtors	52	52

7. CREDITORS

	2025	2019
	€	€
Amounts falling due within one year		
Other creditors	49,374	49,374

8. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 30 November 2025.

James Hurley & Sons (Blocklaying and Bricking) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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for the financial year ended 30 November 2022

9. POST-BALANCE SHEET EVENTS

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

10. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 13th December 2025.