

Registration number 711863

HPC Plasterers Limited

Abridged accounts

for the financial period ended 31 July 2025

HPC Plasterers Limited

Directors and other information

| | |
|-------------------|---|
| Directors | BRIAN HOLLAND |
| Secretary | ELLIE GAYER |
| Company number | 711863 |
| Registered office | GRANGE CROSS BUTTEVANT CO. CORK. P51H982 |
| Accountants | KIERAN MURPHY CHARTERED ACCOUNTANT UNIT 1A MARKET SQUARE O' BRIEN STREET MALLOW CO. CORK |
| Business address | GRANGE CROSS BUTTEVANT CO. CORK P51H982 |
| Bankers | PERMANENT TSB CARYSFORT AVENUE BLACKROCK CO. DUBLIN |

HPC Plasterers Limited

**Directors' report
for the financial period ended 31 July 2025**

**Extract from Directors Report in accordance with section 329 of the Companies Act 2014
Directors and their interests in Shares of the Company**

The directors who served during the period and their interests in the company are as stated below:

| | Ordinary shares | |
|---------------|------------------------|-----------------|
| | 31/07/25 | 23/08/24 |
| BRIAN HOLLAND | 100 | 100 |

HPC Plasterers Limited

**Accountants' report on the unaudited financial statements to the directors of
HPC Plasterers Limited**

We have compiled the financial statements for the financial period ended 31 July 2025 set out on pages 3 to 10.

Respective responsibilities of directors and accountants

As described on page 2 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Acts 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 Chapter 15 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of HPC Plasterers Limited 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" - M14 - from the accounting records, information and explanations supplied to us by the company.

We 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.



**KIERAN MURPHY
CHARTERED ACCOUNTANT
UNIT 1A MARKET SQUARE
O' BRIEN STREET
MALLOW
CO. CORK**

Date: 17 October 2025

HPC Plasterers Limited

**Abridged balance sheet
as at 31 July 2025**

| | Notes | € | € |
|--|-------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | 14 | | 23,519 |
| Current assets | | | |
| Stocks | | 1,000 | |
| Debtors | | 11,100 | |
| Cash at bank and in hand | | 16,843 | |
| | | <u>28,943</u> | |
| Creditors: amounts falling due within one year | 13 | (13,735) | |
| Net current assets | | | 15,208 |
| Total assets less current liabilities | | | <u>38,727</u> |
| Creditors: amounts falling due after more than one year | | | (11,329) |
| | | | <u>27,398</u> |
| Net assets | | | <u>27,398</u> |
| Capital and reserves | | | |
| Called up share capital presented as equity | 6 | | 100 |
| Profit and loss account | 7 | | 27,298 |
| Shareholders' funds | 8 | | <u>27,398</u> |

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company and the abridged Financial Statements have been properly prepared.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and 334(2) of the Companies Act 2014. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Acts 2014 and all Regulations to be construed as one with those Acts.

On behalf of the board

BRIAN HOLLAND
Director

17 October 2025

HPC Plasterers Limited

Notes to the abridged financial statements for the financial period ended 31 July 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 on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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" issued by the Financial Reporting Council and promulgated by the institute of Chartered Accountants in Ireland.

1.2. General Information

The legal form of the company is that of limited company. The country of incorporation is Ireland. The address of the registered office and the business address is Grange cross, Buttevant, Co. Cork, P51H982.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

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

| | | |
|---------------------|---|--------------------------|
| Plant and machinery | - | 12.5% Written Down Value |
| Motor vehicles | - | 20% Written Down Value |

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

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

HPC Plasterers Limited

**Notes to the abridged financial statements
for the financial period ended 31 July 2025**

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2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the period were:

Management

2025

1

1

Employment costs

2025

€

Employees Gross Wages

7,210

Directors Wages

4,717

Social welfare costs

642

12,569

3. Directors and their interests

As shown in the directors report.

4. Transactions with directors

The following directors provided interest free loans to the company during the period. The movements on these directors current accounts are as follows:

| | Amount owing 2025 € | Maximum in period € |
|---------------|--|------------------------------------|
| BRIAN HOLLAND | <u>11,329</u> | <u>11,329</u> |

HPC Plasterers Limited

**Notes to the abridged financial statements
for the financial period ended 31 July 2025**

..... continued

| | | |
|-----------|--|-------------|
| 5. | Called up share capital presented as equity | 2025 |
| | | € |
| | Authorised equity | |
| | 100,000 Ordinary shares of €1 each | 100,000 |
| | Allotted, called up and fully paid equity | <u>100</u> |
| | 100 Ordinary shares of €1 each | <u>100</u> |
| | Presented as follows: | |
| | Called up share capital presented as equity | <u>100</u> |
| | | <u>100</u> |

6. Profit & Loss Account

| | 31 July 2025 | At 23 August 2024 |
|--|---------------|-------------------|
| | € | € |
| At the beginning of financial year | - | - |
| Profit/(Loss) for the financial period | 27,298 | - |
| At end of financial year | <u>27,298</u> | <u>-</u> |

HPC Plasterers Limited

**Notes to the abridged financial statements
for the financial period ended 31 July 2025**

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7. Reconciliation of movements in shareholders' funds

| | Share Capital | Profit and Loss Account | Total |
|--------------------------------------|--------------------------|------------------------------------|--------------|
| | € | € | € |
| At beginning of financial year | - | - | - |
| Profit/(Loss) for the financial year | - | 27,298 | 27,298 |
| Net proceeds of equity share issue | 100 | - | 100 |
| At end of financial year | 100 | 27,298 | 27,398 |

In respect of prior year

| | Share Capital | Profit and Loss Account | Total |
|--------------------------------------|--------------------------|------------------------------------|--------------|
| | € | € | € |
| At beginning of financial year | - | - | - |
| Profit/(Loss) for the financial year | - | - | - |
| At end of financial year | - | - | - |

8. Related party transactions

Ultimate Controlling Party

Brian Holland is considered to be the company's ultimate controlling party as he holds 100% of the ordinary share capital of the company.

Key management Personal compensation

The directors remuneration disclosed in note 2 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors remuneration and transactions notes 3 and 4.

9. Post balance sheet events

There are no material post balance sheet events.

10. Accounting Periods

The accounts are for a period of one year.

HPC Plasterers Limited

**Notes to the abridged financial statements
for the financial period ended 31 July 2025**

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11. Approval of financial statements

The financial statements were approved by the Board on 17 October 2025 and signed on its behalf by

BRIAN HOLLAND
Director