

Company registration number: 598762

Leder Construction & Civils Ltd

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Leder Construction & Civils Ltd

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Directors and other information

Directors	Dermot Finn
Secretary	Mark Finn
Company number	598762
Registered office	Unit G13 Maynooth Business Campus Straffan Road, Maynooth, Co. Kildare. W23 K2W6
Accountants	Thomas Clarke Accountancy & Co Ltd 1 McElwain Terrace Newbridge Co Kildare

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Extract from the directors' report in accordance with section 329 of the Companies Act 2014.

Directors and secretary and their interests

The directors and secretary at the financial year end and their interest in shares in the company were as follows:

	At 31/12/25 Number	At 01/01/25 Number
Directors:		
Dermot Finn	100	100
Company secretary:		
Mark Finn	-	-

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Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of the Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

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 period. 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 Republic of Ireland' issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants. 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 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 and 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 safe guarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Leder Construction & Civils Ltd

Report to the board of directors on the preparation of the unaudited statutory financial statements of Leder Construction & Civils Ltd

In order to assist you to fulfill your duties the Companies Act 2014, we have prepared for your approval the financial statements of Leder Construction & Civils Ltd for the financial year ended 31 December 2025 which comprise the balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the board of directors of Leder Construction & Civils Ltd, as a body, in accordance with the terms of our engagement letter dated 5th January, 2026. Our work has been undertaken solely to prepare for your approval the financial statements of Leder Construction & Civils Ltd and state those matters that we have agreed to state to them of Leder Construction & Civils Ltd. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Leder Construction & Civils Ltd and its board of directors as a body for our work or for this report.

It is our duty to ensure that Leder Construction & Civils Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss of Leder Construction & Civils Ltd. You consider that Leder Construction & Civils Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Leder Construction & Civils Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Thomas Clarke Accountancy & Co Ltd
1 McElwain Terrace
Newbridge
Co Kildare

9th February, 2026.

Leder Construction & Civils Ltd
Balance sheet
as at 31 December 2025

		2025		2024	
Note	€	€	€	€	€
Fixed assets					
Tangible assets		0			0
Current assets					
Cash at bank and in hand		0		0	
Stocks		0		0	
Debtors		78,140		78,140	
		78,140		78,140	
Creditors: amounts falling due within one year		(8,460)		(8,460)	
Net current (liabilities)/ assets		69,680		69,680	
Total assets less current liabilities		69,680		69,680	
Liabilities beyond 1 year		0		0	
Net assets		69,680		69,680	
Capital and reserves					
Profit and loss account		69,580		69,580	
Ordinary Share Capital	3	100		100	
Equity shareholders' funds		69,680		69,680	

We, as directors of Leder Construction & Civils Ltd 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 s.334(1) in accordance with s.334(2),
- 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.
- The company has relied on the specified exemption contained in s.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 s.353 Companies Act 2014.

The notes on pages 7 to 11 form part of these abridged financial statements

Leder Construction & Civils Ltd

These abridged financial statements were approved by the board of directors on 8th February, 2026 and signed on behalf of the board by:

Dermot Finn
Director

The notes on pages 7 to 11 form part of these abridged financial statements

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Notes to the abridged financial statements for the year ended 31 December 2025

1. 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 and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that the expenses recognised are recoverable.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognized in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognized in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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Notes to the abridged financial statements for the year ended 31 December 2025

Tangible assets

Tangible assets are initially recognised at cost and are subsequently stated at cost less accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit and loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where the revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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Notes to the abridged financial statements for the year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit and loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly in 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present

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Notes to the abridged financial statements for the year ended 31 December 2025

value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of €1.00 each	100,000	100,000	100,000	100,000
	=====	=====	=====	=====

Issued, called up and full paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares shares of €1.00 each	100	1	100	1
	=====	=====	=====	=====

4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 9th February, 2026.