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**ES FARRELLY CONSTRUCTION LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**ES FARRELLY CONSTRUCTION LIMITED**

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**COMPANY INFORMATION**

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<b>Director</b>	Enda Farrelly
<b>Company secretary</b>	Sharon Farrelly
<b>Registered number</b>	624984
<b>Registered office</b>	Maudlin Road Kells Co. Meath
<b>Accountants</b>	Woods and Partners Limited Chartered Accountants Woods House Cannon Street Kells Co. Meath
<b>Bankers</b>	Bank of Ireland John Street Kells Co. Meath

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**ES FARRELLY CONSTRUCTION LIMITED**

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**ES FARRELLY CONSTRUCTION LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2025**

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	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	<b>21,805</b>	25,439
Current assets	<b>276,121</b>	289,766
Creditors: amounts falling due within one year	<b>(12,262)</b>	(10,618)
<b>Net current assets</b>	<b>263,859</b>	279,148
<b>Total assets less current liabilities</b>	<b>285,664</b>	304,587
Creditors: amounts falling due after more than one year	<b>(2,771)</b>	(11,083)
<b>Net assets</b>	<b>282,893</b>	293,504
<b>Capital and reserves</b>	<b>282,893</b>	293,504

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**ES FARRELLY CONSTRUCTION LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)  
AS AT 31 DECEMBER 2025**

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**Appropriation of Profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss account brought forward at the beginning of the year	<b>293,503</b>	261,156
Other movement in the profit and loss account	<b>(10,611)</b>	32,347
	<b>282,892</b>	293,503

These financial statements have been prepared in accordance with the micro-companies regime.

I, as director of ES Farrelly Construction Limited, state that:

(a) the Company is availing itself of the exemption provided for by Chapter 15 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 358 are satisfied.

(c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(d) I 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

**Enda Farrelly**

Director

Date: 31 March 2026

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**1. General information**

These financial statements comprising the Income statement, the Statement of financial position and the related notes constitute the individual financial statements of ES Farrelly Construction Limited for the year ended 31 December 2025.

ADF Concrete Limited is a private company limited by shares incorporated in the Republic of Ireland under company number 624984. The registered office is Maudlin Road, Kells, Co. Meath, which is also the principal place of business of the company.

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The following principal accounting policies have been applied:

**2.2 Going concern**

The financial statements have been prepared on a going concern basis. The company meets its day to day working capital requirements through the continued financial support of the directors and from the sale of services.

Therefore, the Directors deem it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**2. Accounting policies (continued)**

**2.4 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.5 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**2.6 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	12.5%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.7 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

**2.8 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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**2. Accounting policies (continued)**

**2.9 Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

**3. Related party transactions**

**Ultimate controlling party**

Enda Farrelly, the director of the company is considered to be the company's ultimate controlling party as he holds 100% of the ordinary share capital of the company.

**Key management personnel compensation**

At the year end, the related party balance represents an amount due to the director Enda Farrelly of €1,105 (2024: €104), and is subordinate to all other creditors of the company.

**Other related party transactions**

During the year ended the 31 December 2025, there were no other related party transactions that require disclosure.

**4. Post balance sheet events**

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

**5. Approval of financial statements**

The director approved these financial statements for issue on 31 March 2026