
Statement of Directors' responsibilities and declaration on unaudited financial statement.

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 8:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgement underlying them. They have prepared on the going concern basis on the ground that the company will continue in business.
- The directors confirm that they have made available to FDC Accountants – Tax Consultants (Western Region) Limited all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st August, 2025.

This report was approved by the board on 20th March, 2026 and signed on its behalf by

Seamus Sheen
Director

Deirdre O'Donoghue
Director

SHEEN CARPENTRY LTD.

Abridged Balance Sheet as at 31st August, 2025

	Notes	2025 €	2024 €
Assets Employed:			
Tangible Assets	2	30,669	10,264
Current Assets			
Debtors		28,880	16,927
Cash at Bank		155,846	125,224
		<hr/>	<hr/>
		184,726	142,151
Creditors: amounts falling due within one year		<hr/>	<hr/>
		(14,226)	(6,488)
Net Current Assets		<hr/>	<hr/>
		170,500	135,663
Total Assets Less Current Liabilities		<hr/>	<hr/>
		201,169	145,927
		<hr/>	<hr/>
Capital and reserves			
Share capital	3	100	100
Profit and loss account		201,069	145,827
		<hr/>	<hr/>
Total Equity Shareholders funds		<hr/>	<hr/>
		201,169	145,927
		<hr/>	<hr/>

SHEEN CARPENTRY LTD.

Abridged Balance Sheet as at 31st August, 2025

For the year in question, the company is availing itself of the exemption from an audit 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 it satisfies the conditions specified in Section 358.

No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company.

The directors acknowledge that they have responsibility for:

- (a). Ensuring the company keeps accounting records which comply with the requirements of the Companies Act 2014, and
- (b). Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial year and to otherwise comply with provisions of the companies act 2014 relating to accounts so far as they are applicable to the company.

In preparing these financial statements the directors have relied on the exemptions contained in Section 352 Companies Act 2014 on the grounds that the company is entitled to those exemptions as a small Company and the abridged financial statements have been prepared in accordance with section 353 Companies Act 2014.

Seamus Sheen
Director

Deirdre O'Donoghue
Director

Date: 20th March, 2026

Notes to abridged financial statements.

1. Statement of Accounting policies**General Information**

The principal activity of the company is the provision of Carpentry Services. The Company's registered office is 33 Ivy Hill, Gort Road, Ennis, Co. Clare. The company is a private company limited by Shares incorporated in the Republic of Ireland and its company registration number is 631153.

The company was incorporated on 30th July 2018 and commenced trading on 1st August 2018.

The following accounting policies adopted by the company and applied in the preparation of these financial statements are as follows.

Basis of Preparation

The Financial Statement are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

Equipment	12.5% Straight Line
Motor Vehicles	20% Reducing Balance

Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis over the period of the hire purchase or lease.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the period.

Notes to abridged financial statements.

Turnover Policy

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

Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity respectively.

Current Tax

Current Tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Deferred Tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Cash and Bank

Cash and Bank include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liability on the statement of financial position.

Cash Flow statement exemption

The Company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

SHEEN CARPENTRY LTD.

Notes to abridged financial statements.

2. Fixed Assets

	Equipment	Motor Vehicles	Total
	€	€	€
Cost at 01/09/24	12,679	17,675	30,354
Additions	-	33,208	33,208
Disposal	-	(17,675)	(17,675)
As at 31/08/25	12,679	33,208	45,887
Depreciation			
As at 01/09/24	6,952	13,138	20,090
Charge for year	1,624	6,642	8,266
On Disposal	-	(13,138)	(13,138)
As at 31/08/25	8,576	6,642	15,218
Net book value			
As at 31/08/25	4,103	26,566	30,669
As at 31/08/24	5,727	4,537	10,264

3. Share Capital

	2024	2023
	€	€
Authorised equity		
1,000,000 Ordinary shares of 1 each	1,000,000	1,000,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

SHEEN CARPENTRY LTD.

Notes to abridged financial statements.

4. Directors & their Interests

The interest of the Director and company secretary in the Share Capital of the Company at the beginning and end of the year were as follows:-

	Shares Held	
	31/08/25	31/08/24
Seamus Sheen	50	50
Deirdre O'Donoghue	50	50

5. Directors' Emoluments

	2025	2024
	€	€
Remuneration	69,544	51,256
Pension Contributions to defined contribution plan	10,153	9,784
	<hr/>	<hr/>
	79,697	61,040
	<hr/> <hr/>	<hr/> <hr/>

6. Related Party Transaction

There were no related party transactions during the year.

7. Approval of Financial Statements

The Financial Statements were approved by the board on 20th March, 2026 and signed on its behalf by

Seamus Sheen
Director

Deirdre O'Donoghue
Director