

Company registration number: 197604

**O. O'Brien Building & Civil Engineering Contractors Limited**

**Unaudited Abridged Financial Statements**

**For The Financial Year Ended 31 December 2024**

**O. O'Brien Building & Civil Engineering Contractors Limited**

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**O. O'Brien Building & Civil Engineering Contractors Limited**

**Directors and other information**

<b>Director</b>	Owen O' Brien
<b>Secretary</b>	Owen Timothy O'Brien
<b>Company number</b>	197604
<b>Registered office</b>	Haven Bay Care Centre Ballynacubby Kinsale Co Cork
<b>Business address</b>	Haven Bay Care Centre Ballynacubby Kinsale Co.Cork
<b>Accountants</b>	Quintas Accounting Services (Ireland) Limited Heron House Blackpool Park Blackpool Cork
<b>Bankers</b>	AIB 6 Pearse Street Kinsale Cork
<b>Solicitors</b>	BDM Boylan Clarkes Bridge House Hanover Street Cork

**O. O'Brien Building & Civil Engineering Contractors Limited**

**Director's 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 that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board

**Owen O' Brien**

Director

**O. O'Brien Building & Civil Engineering Contractors Limited**

**Balance sheet**  
**As at 31 December 2024**

	<b>2024</b>	2023
	<b>€</b>	€
Current assets	16,271	32,529
Creditors: amounts falling due within one year	(21,346)	(24,588)
<b>Net current (liabilities)/assets</b>	<u>(5,075)</u>	<u>7,941</u>
<b>Total assets less current liabilities</b>	(5,075)	7,941
Accruals and deferred income	(3,445)	(3,250)
<b>Net (liabilities)/assets</b>	<u><u>(8,520)</u></u>	<u><u>4,691</u></u>
<b>Capital and reserves</b>	<u><u>(8,520)</u></u>	<u><u>4,691</u></u>

I, as director of O. O'Brien Building & Civil Engineering Contractors 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 17 March 2026 and signed by:

**Owen O' Brien**  
**Director**

## **O. O'Brien Building & Civil Engineering Contractors Limited**

### **Notes to the abridged financial statements** **Financial year ended 31 December 2024**

#### **1. General information**

The financial statements comprising the profit and loss account, balance sheet and notes constitute the individual financial statements for the financial year ended 31 December 2024.

O. O'Brien Building & Civil Engineering Contractors Limited is a private company limited by shares, (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 197604). The address of the registered office is Haven Bay Care Centre, Ballynacubby, Kinsale, Co Cork, which is also the principal place of business of the company. The principal activities of the company are the construction, maintenance and development of property.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the Companies Act 2014.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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

##### **Going concern**

The directors consider it appropriate to prepare the financial statements on a going concern basis.

## O. O'Brien Building & Civil Engineering Contractors Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2024

#### **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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

Cash and cash equivalents 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 liabilities on the statement of financial position.

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment.

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **4. Appropriations of profit and loss account**

	<b>2024</b>	2023
	€	€
At the start of the financial year	4,687	15,583
Loss for the financial year	(13,211)	(10,896)
<b>At the end of the financial year</b>	<u>(8,524)</u>	<u>4,687</u>

**O. O'Brien Building & Civil Engineering Contractors Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2024**

**5. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2024</b>	2023
	€	€
At the start of the financial year	(6,928)	32,412
Advances made during the financial year	10,946	20,277
Amounts repaid during the financial year	(4,018)	(59,617)
At the end of the financial year	<u>-</u>	<u>(6,928)</u>

Disclosure for each director or other person is as follows:

**Owen O'Brien**

	<b>2024</b>	2023
	€	€
At the start of the financial year	(6,928)	32,412
Advances made during the financial year	10,946	20,277
Amounts repaid during the financial year	(4,018)	(59,617)
At the end of the financial year	<u>-</u>	<u>(6,928)</u>