

Castleconnor Construction Limited
Unaudited Abridged Financial Statements
for the year ended 31 December 2025

Castleconnor Construction Limited

CONTENTS

	Page
Statement of Directors' Responsibilities	3
Abridged Balance Sheet	4
Accounting Policies	5
Notes to the Abridged Financial Statements	6 – 7

Castleconnor Construction Limited

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2025

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Chartered Association Of Certified Accountants.

Company law requires the directors to prepare financial statements for each financial year 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.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Acts 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Eddie Munnelly
Director

Linda Munnelly
Director

20 March 2026

Castleconnor Construction Limited

ABRIDGED BALANCE SHEET

as at 31 December 2025

		2025	2024
	Notes		
Fixed Assets			
Tangible assets		<u>44,481</u>	<u>29,306</u>
Current Assets			
Stocks		2,220	2,000
Debtors		9,240	9,460
Cash at bank and in hand		<u>155,059</u>	<u>276,006</u>
Creditors: Amounts falling due within one year	1	<u>166,519</u> <u>(26,909)</u>	<u>287,466</u> <u>(67,567)</u>
Net Current Assets		<u>139,610</u>	<u>219,899</u>
Total Assets less Current Liabilities		<u>184,091</u>	<u>249,205</u>
Capital and Reserves			
Called up share capital	3	20	20
Profit and loss account		<u>184,071</u>	<u>249,185</u>
Shareholders' Funds		<u>184,091</u>	<u>249,205</u>

We, as Directors of Castleconnor 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 s.358 are satisfied
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) 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
- (e) 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 financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

On behalf of the board of directors

Eddie Munnelly – Director

Linda Munnelly – Director

20 March 2026

Castleconnor Construction Limited

ACCOUNTING POLICIES

for the year ended 31 December 2025

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Acts, 1963 to 2012. They comply with the Financial Reporting Standard for Smaller Entities (effective April 2008) of the Accounting Standards Board. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
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Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

1. CREDITORS	2025	2024
Included in creditors:		
Amounts falling due within one year		
Bank loans and overdrafts	13,028	13,028
Trade Creditor	665	21,466
Taxation and social welfare (Note 2)	8,101	27,985
Other Creditors	5,115	5,115
	26,909	67,567

2. TAXATION AND SOCIAL WELFARE	2025	2024
Debtors:		
Corporation tax	5,385	
VAT	-	
PAYE	-	
Subcontractor tax		
	5,385	
Creditors:		
VAT	11,519	13,266
Corporation tax		843
PAYE	857	6,573
Subcontractors tax	1,110	7,276
Withholding tax	-	-
	13,486	27,958

3. SHARE CAPITAL	2025	2024
Description	No of shares	Value of units
Authorised		
Ordinary Shares Class 1	100,000	€1 each
		100,000
Allotted, called up and fully paid		
Ordinary Shares Class 1	20	€1 each
		20

The directors' interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At	
		31/12/25	01/01/25
Mr. Eddie Munnelly	Ordinary Shares	10	10
Linda Munnelly	Ordinary Shares	10	10
		20	20

4. DIRECTORS' TRANSACTIONS

As permitted by the Companies Act 1990 the following interest free loans were made to the directors:

	Balance at 31/12/25	Movement in year	Balance at 01/01/25	Maximum in year
Mr. Eddie Munnelly	210	-	210	-
Linda Munnelly	10	-	10	-
	220	200	20	

The aggregate value of all such arrangements with the directors at the end of the year, expressed as a percentage of the company's relevant net assets:

0.00%

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 20 March 2026.