

Registration number 678497

C&S MORAN BROS BUILDERS LIMITED

Abridged accounts

for the year ended 31st October 2025

C&S MORAN BROS BUILDERS LIMITED

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C&S MORAN BROS BUILDERS LIMITED

Directors and other information

Directors	Christopher Moran Sean Moran
Secretary	Christopher Moran
Company number	678497
Registered office	Drumneen Islandeedy Castlebar Co Mayo
Accountants	George Gannon & Co Chambers House Ellison Street Castlebar Co Mayo
Business address	Drumneen Islandeedy Castlebar
Bankers	Allied Irish Bank Shop Street, Castlebar, Co. Mayo

C&S MORAN BROS BUILDERS LIMITED

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 that financial year and otherwise comply with the Companies Act 2014.

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 7 :

- 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 judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to George Gannon & Co , 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 October 2025.

On behalf of the board

Christopher Moran
Director

Sean Moran
Director

Date: 31st March 2026

C&S MORAN BROS BUILDERS LIMITED

**Abridged balance sheet
as at 31st October 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	2		204,928		182,032
Current assets					
Work in Progress		100,000		50,000	
Debtors		556,394		407,689	
Investments		63,195		5,000	
Cash at bank and in hand		332,919		224,946	
		1,052,508		687,635	
Creditors: amounts falling due within one year		(617,300)		(425,031)	
Net current assets			435,208		262,604
Total assets less current liabilities			640,136		444,636
Creditors: amounts falling due after more than one year	3		(40,708)		(22,874)
Net assets			599,428		421,762
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			599,328		421,662
Shareholders' funds			599,428		421,762

We as directors of the company, state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "the exemption provided for by chapter 15 of part 6 of the Companies Act 2014")
- (b) the company is availing itself of the audit exemption on the grounds that section 358 or 359, as appropriate, is complied with,
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to - (i) 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 profit or loss for such a year, and (ii) otherwise comply with the provisions of this Act relation to financial statements so far as they are applicable to the company.
- (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 small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

C&S MORAN BROS BUILDERS LIMITED

On behalf of the board 31st March 2026

Christopher Moran
Director

Sean Moran
Director

C&S MORAN BROS BUILDERS LIMITED

Notes to the abridged financial statements for the year ended 31st October 2025

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Statement of compliance

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the 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 Chartered Accountants in Ireland.

1.2. Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

1.3. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.4. Tangible fixed assets and depreciation

Depreciation

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

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.5. Investments

Current asset investments are at the lower of cost and net realisable value.

1.6. Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

C&S MORAN BROS BUILDERS LIMITED

**Notes to the abridged financial statements
for the year ended 31st October 2025**

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1.7. Pensions

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

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.8. Turnover Policy

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

2. Fixed assets	Tangible fixed assets €
Cost	
At 01/11/24	256,518
Additions	62,815
At 31/10/25	<u>319,333</u>
Depreciation	
At 01/11/24	74,487
Charge for year	39,918
At 31/10/25	<u>114,405</u>
Net book values	
At 31/10/25	<u>204,928</u>
At 31/10/24	<u>182,031</u>

3. Creditors: amounts falling due after more than one year	2025 €	2024 €
Creditors include the following:		
PAYE/PRSI control account	19,395	7,043
Corporation tax payable	26,083	5,822
VAT control account	<u>13,166</u>	<u>2,475</u>

C&S MORAN BROS BUILDERS LIMITED

**Notes to the abridged financial statements
for the year ended 31st October 2025**

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4. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/10/25	31/10/24
Christopher Moran	50	50
Sean Moran	50	50
	<u> </u>	<u> </u>

5. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

	Amount		Maximum
	owing		in year
	2025	2024	in year
	€	€	€
Christopher Moran	39,607	32,392	-
	<u> </u>	<u> </u>	<u> </u>

6. Accounting Periods

The current accounts are for a full year.

7. Approval of financial statements

The financial statements were approved by the Board on 31st March 2026 and signed on its behalf by

Christopher Moran
Director

Sean Moran
Director