Registered No. 457706

STEPHEN DUFFY CONSTRUCTION LIMITED

ABRIDGED ACCOUNTS FOR THE YEAR ENDED

30TH JUNE 2025

STEPHEN DUFFY CONSTRUCTION LIMITED

DIRECTORS REPORT

The directors present their annual report and financial statements for the year ended 30th June 2025.

Principal activities

The company's principal activities during the year consisted of operating as a building contractor.

Business review

The results of the company for the year are set out in the profit and loss account. The directors consider that the company should sustain this performance next year. The directors are hopeful that the company will continue to expand in the future when the economic outlook improves.

Dividend

The directors do not recommend the payment of a dividend for the year.

Important Events since year end

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

Significant changes in fixed assets

Movements in fixed assets are set out in note 5 to the accounts.

Directors and directors' interests

The directors who held office during the year and their beneficial interests were as follows:-

Stephen Duffy	-	50 Ord Shares (2024-50)
Patricia Duffy	-	50 Ord Shares (2024-50)

On behalf of the Board

Directors : Stephen Duffy

: Patricia Duffy

Date : 31st December 2025

STEPHEN DUFFY CONSTRUCTION LIMITED

Statement of directors' responsibilities

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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. 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.

The directors confirm that they have made available to Moorhead& Co all the company's accounting records and provided all the information necessary for all the compliation 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 this financial year.

On behalf of the Board

Directors : Stephen Duffy

: Patricia Duffy

Date: 31st December 2025

STEPHEN DUFFY CONSTRUCTION LIMITED

BALANCE SHEET (ABRIDGED)AT 30TH JUNE 2025

	Note	2025 €	2024 €
ASSETS EMPLOYED			
Fixed Assets			
Tangible assets	5	1,182	1,435
Current Assets			
Trade debtor		25,242	-
Vat repayable		408	-
Bank balance		13,331	48,303
		38,981	48,303
Creditors (Amounts falling due within one year)	6	(2,604)	(14,706)
Total Assets less Current Liabilities		37,559	35,032
Creditors (Amounts falling due after more than one year)		-	-
Net Assets		37,559	35,032
FINANCED BY:			
Capital and Reserves			
Called-up Share Capital	7	100	100
Profit and Loss Account		37,459	34,932
Shareholders Funds		37,559	35,032

……..Continued on page 4

STEPHEN DUFFY CONSTRUCTION LIMITED

BALANCE SHEET (ABRIDGED) 30TH JUNE 2025

(a) The company is availing itself of the exemption provided by Chapter 15 of Part 6of the Companies Act 2014
(b) The company is availing itself of the exemption on the grounds that the conditions Specified in Section358 are satisfied
(c) The Shareholders of the companyhave not served noticeon the company under section334(1) inaccordance with section334(2) of the companies Act 2014
(d) We acknowledge the company's obligations under the companies Act 2014 to keep Adequate accounting records and prepare Financial Statements which give a trueand fair view of the asets, liabilities and financial position of the company at the end of it's financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Compamies Act 2014 relating to Financial Statements so far as they are applicable to the company
(e) The company has relied on the specific exemption contained in Section 352; We have done so on the ground that the company is entitles to the benefit of that exemptionas a small company and the abridged Financial Statements have been properly preparedin accordance with section 353.

Directors: Stephen Duffy

: Patricia Duffy

The notes on pages 5 to 7 form part of the financial statements

STEPHEN DUFFY CONSTRUCTION LIMITED

NOTES ON THE ACCOUNTS-30th JUNE 2025

1. Accounting Policies
   (a) Accounting Convention
   The financial statements are prepared under generally accepted accounting principles under the historical cost convention.

   (b) 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 FRS 1: Cash Flow Statement, it has not prepared a cash flow statement.

   (c) Tangible Fixed Assets
   Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated to write down the cost of fixed assets to their estimated residual values over their expected useful lives as follows:-

Plant and Equipment	-	15%	Reducing Balance
Motor Vehicles	-	20%	Straight Line

2. Employees and Remuneration
   The average number of persons employed by the company in the financial year was 2 (2024: 2.)

	2025	2024
	€	€
The staff costs are comprised of:		
Salaries & fees	69,409	46,497
Social welfare cost	1,106	-
	70,515	46,497

STEPHEN DUFFY CONSTRUCTION LIMITED

NOTES ON THE ACCOUNTS (continued)

3. Profit before taxation

	2025	2024
	€	€
The profit on ordinary activities before taxation is stated after charging:		
Directors' salaries	46,983	46,497
Director's fees	10,000	-
Director's pension	3,951	3,583
Depreciation	253	2,842
	======	=======

4. Taxation on results of the year

	2025	2024
	€	€
Corporation Tax	361	2,200
	361	2,200
	=======	=======

5. Tangible Fixed Assets

	Plant & Equipment	Motor Vehicles	Total
	€	€	€
Cost			
At 1.7.24	3,084	12,950	16,034
Additions	-	-	-
Disposals			
	3,084	12,950	16,034
	=======	========	=======
Depreciation			
At 1.7.24	1,650	12,949	14,599
Charged for year	253	-	253
On disposals			
	1,903	12,949	14,852
	=======	=======	=======
Net Book Amounts			
30th June 2025	1,181	1	1,182
	=======	=======	=======
30th June 2024	1,434	1	1,435
	=======	========	======

STEPHEN DUFFY CONSTRUCTION LIMITED

NOTES ON THE ACCOUNTS (continued)

6. Creditors (Amounts falling due within one year)

	2025	2024
	€	€
Creditors & accruals	1,720	4,7,02
Corporation tax	361	2,200
Vat control	-	5,729
Paye/prsi	523	1,430
RCT taxes	-	500
Directors' accounts	-	145
	2,604	14,706
	=======	======

7. Called-up Share Capital

	2025	2024
	€	€
Authorised		
250,000 Ordinary shares of €1 each	250,000	250,000
	======	======
Allotted, called-up and fully paid		
100 Ordinary shares of €1 each	100	100
	======	======

8.. Approval of the Financial Statements

The financial statements were approved by the directors on 31st December 2025.