

Company Number: 712929

**Cunningham Plant & Civil Engineering Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

# Cunningham Plant & Civil Engineering Limited

## CONTENTS

	<b>Page</b>
Director and Other Information	3
Balance Sheet	4
Notes to the Financial Statements	5 - 7

# **Cunningham Plant & Civil Engineering Limited**

## **DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Robert Cunningham
<b>Company Secretary</b>	Robert Cunningham, Snr
<b>Company Number</b>	712929
<b>Registered Office and Business Address</b>	Tsalta Castle Quarter Gallows Hill Cratloe Co Clare
<b>Accountants</b>	PSC Accountants & Advisors Ivernia Hall 97 Henry Street Limerick
<b>Bankers</b>	Bank of Ireland 125 O'Connell Street Limerick

# Cunningham Plant & Civil Engineering Limited

## BALANCE SHEET

as at 28 February 2025

	2025	2024
	€	€
Fixed Assets	<b>64,947</b>	14,884
Current assets	<b>47,311</b>	30,069
Prepayments and accrued income	<b>331</b>	2,573
Creditors: amounts falling due within one year	<b>(142,971)</b>	(100,345)
<b>Net Current Liabilities</b>	<b>(95,329)</b>	(67,703)
<b>Total Assets less Current Liabilities</b>	<b>(30,382)</b>	(52,819)
Creditors: amounts falling due after more than one year	<b>(88,965)</b>	-
Accruals and deferred income	<b>(5,980)</b>	(5,000)
<b>Net Liabilities</b>	<b>(125,327)</b>	(57,819)
<b>Equity</b>	<b>(125,327)</b>	(57,819)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Cunningham Plant & Civil Engineering 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the 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 section 352 Companies Act 2014 (as a micro company). The company 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 Companies Act 2014 and the micro companies' regime.

**Approved by the Director and authorised for issue on 19 January 2026 :**

\_\_\_\_\_  
**Robert Cunningham**  
Director

# Cunningham Plant & Civil Engineering Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Cunningham Plant & Civil Engineering Limited for the financial year ended 28 February 2025.

Cunningham Plant & Civil Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 712929. The registered office of the company is Tsalta, Castle Quarter, Gallows Hill, Cratloe, Co Clare which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

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

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Turnover

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

#### Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 12.5% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Leasing and Hire Purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

# Cunningham Plant & Civil Engineering Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Taxation

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

### Financial Instruments

#### Other financial assets

Other financial assets including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

#### Other financial liabilities

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

#### Cash and Cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

### Share capital of the company

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Loss brought forward	(57,919)	(3,753)
Loss for the financial year	(67,508)	(54,166)
<b>Loss carried forward</b>	<b>(125,427)</b>	<b>(57,919)</b>

### 4. Post-Balance Sheet Events

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

## Cunningham Plant & Civil Engineering Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 5. Guarantees and Other Financial Commitments

The company uses bank loans and lease contracts to acquire certain plant and machinery and motor vehicles. Finance lease liabilities are secured by the related asset held under contract. The company has no other financial commitments as at 28 February 2025.

### 6. Directors Transactions

The directors did not enter into loans, quasi-loans, credit transactions or guarantees with the company for this financial period.

### 7. Details of Creditors

Creditors relating to more than one balance sheet item:

The company had obligations under lease contracts and bank loans included in the balance sheet as follows:

	2025	2024
	€	€
Creditors: amounts falling due within one year	17,185	-
Creditors: amounts falling due after one year	88,965	-
	<u>106,150</u>	<u>-</u>

### 8. Contingent Liabilities

The company did not have any contingent liabilities at the financial year ended 28 February 2025.

### 9. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 January 2026.