

**Fitzgerald Paving Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 July 2025**

**Fitzgerald Paving Limited**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6

**Fitzgerald Paving Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mr. Garrett Fitzgerald Mrs. Christine Fitzgerald
<b>Company Secretary</b>	Ms. Christine Fitzgerald
<b>Company Number</b>	444089
<b>Registered Office and Business Address</b>	Gurteenroe Bantry Co Cork
<b>Accountants</b>	Power Murray & Co Chartered Accountants The Quay Bantry Co. Cork

**Fitzgerald Paving Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 July 2025

	2025	2024
	€	€
Fixed Assets	<b>431,529</b>	152,454
Current assets	<b>256,175</b>	435,892
Creditors: amounts falling due within one year	<b>(35,571)</b>	(21,581)
<b>Net Current Assets</b>	<b>220,604</b>	414,311
<b>Total Assets less Current Liabilities</b>	<b>652,133</b>	566,765
Accruals and deferred income	<b>(84)</b>	223
<b>Net Assets</b>	<b>652,049</b>	566,988
<b>Capital and Reserves</b>	<b>652,049</b>	566,988

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".

We as Directors of Fitzgerald Paving 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) 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 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 Directors and authorised for issue on 27 March 2026 and signed on its behalf by:**

**Mr. Garrett Fitzgerald**  
**Director**

**Mrs. Christine Fitzgerald**  
**Director**

# Fitzgerald Paving Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

Fitzgerald Paving Limited is a company limited by shares incorporated in Ireland. Gurteenroe, Bantry, Co Cork is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are paving & paving related activities. 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's 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 and services 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:

Land and buildings freehold	-	Not Depreciated
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.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### 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 Statement of Financial Position date.

#### Ordinary share capital

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

**Fitzgerald Paving Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

**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.

<b>3. Appropriation of Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
Profit brought forward	<b>566,888</b>	504,520
Profit for the financial year	<b>85,061</b>	62,368
<b>Profit carried forward</b>	<b>651,949</b>	566,888

**4. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 27 March 2026.