

**Labrosse Construction Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 11 September 2024 (date of incorporation) to 31  
December 2025**

# Labrosse Construction Limited

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**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Labrosse Construction Limited**  
**for the financial period from 11 September 2024 (date of incorporation) to 31**  
**December 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 11 September 2024 (date of incorporation) to 31 December 2025 as set out on pages 4 to 6 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Labrosse Construction Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 31 December 2025 your duty to ensure that Labrosse Construction Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Labrosse Construction Limited. You consider that Labrosse Construction Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Labrosse Construction Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**LEWIS & CO CHARTERED ACCOUNTANTS**

Chartered Accountants  
8 Priory Office Park  
Stillorgan Road  
Co Dublin  
A94EE95  
Ireland

**23 March 2026**

# Labrosse Construction Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	Dec 25 €
<b>Current Assets</b>		
Debtors	5	100
<b>Net Current Assets</b>		<u>100</u>
<b>Total Assets less Current Liabilities</b>		<u>100</u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		<u>100</u>
<b>Shareholders' Funds</b>		<u>100</u>

I as Director of Labrosse 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 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 period and of its profit or loss for such a financial period 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. 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 board on 23 March 2026 and signed on its behalf by:**

**Rowan Hanna**  
Director

# Labrosse Construction Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 11 September 2024 (date of incorporation) to 31 December 2025

### 1. General Information

Labrosse Construction Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 771707. The registered office of the company is 38 Beachdale, Kilcoole, Co. Wicklow, Ireland 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.

On 16/07/2025 there was a Special Resolution passed to amend the Constitution and Change the Company Name from Lapsico Limited to Labrosse Construction Limited.

### 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.

#### Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### 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.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

### 3. Period of financial statements

The financial statements are for the 15 month 21 days period from 11 September 2024 (date of incorporation) to 31 December 2025.

### 4. Employees

The average monthly number of employees, including director, during the financial period was 0, (Sep 24 - 0).

### 5. Debtors

	Dec 25 €
Other debtors	100

### 6. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

**Labrosse Construction Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 11 September 2024 (date of incorporation) to 31 December 2025

**7. Post-Balance Sheet Events**

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

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 23 March 2026.