

Registration number 179421

McKeons Sand & Gravel Limited.

Abridged accounts

for the year ended 31/03/25

McKeons Sand & Gravel Limited.
Registration Number 179421
for the year ended 31/03/25

9 Moycarn,
Portnick,
Ballinasloe, Co.

Overall Certification for Financial Statements Companies Act 2014

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Sinead McKeon.
Director

Thomas McKeon.
Secretary

Date :

McKeons Sand & Gravel Limited.

Company information

Directors	Thomas McKeon Sinead McKeon.
Secretary	Thomas McKeon.
Company number	179421
Registered office	9 Moycarn, Portnick, Ballinasloe, Co. Galway.
Accountants	Philip O'Farrell for and on behalf of PT O'Farrell & Company Limited Chartered Accountants & Statutory Auditors Castlemaine Court, Dublin Road, Athlone, Co. Westmeath.
Business address	9 Moycarn, Portnick, Ballinasloe, Co. Galway

McKeons Sand & Gravel Limited.

Contents

	Page
Abridged balance sheet	1 - 2
Notes to the abridged financial statements	3 - 6

McKeons Sand & Gravel Limited.

**Abridged balance sheet
as at 31/03/25**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	3		1,226,601		1,386,710
Current assets					
Stocks		86,000		-	
Debtors		250,313		384,118	
Cash at bank and in hand		254,128		254,255	
		590,441		638,373	
Creditors: amounts falling due within one year		(293,235)		(300,732)	
Net current assets			297,206		337,641
Total assets less current liabilities			1,523,807		1,724,351
Creditors: amounts falling due after more than one year			(149,613)		(247,855)
Provisions for liabilities and charges			(32,227)		(28,475)
Net assets			1,341,967		1,448,021
Capital and reserves					
Called up share capital	4		200		200
Revaluation reserve			117,700		117,700
Profit and loss account			1,224,067		1,330,121
Shareholders' funds			1,341,967		1,448,021

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of McKeons Sand & Gravel Limited., state that:

(a)the company is availing itself of audit exemption - 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 Section 358 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 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The notes on pages 3 to 6 form an integral part of these financial statements.

McKeons Sand & Gravel Limited.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

Thomas McKeon
Director

Date:12/02/26

Sinead McKeon.
Director

McKeons Sand & Gravel Limited.

Notes to the abridged financial statements for the year ended 31/03/25

1 1.General Information

The company is engaged in the Restaurent business.

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of McKeons Sand & Gravel Limited. for the financial year ended 31/03/25.

McKeons Sand & Gravel Limited. is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 179421). The Registered Office is 9 Moycarn, Portnick, Ballinasloe, ,Co. Galway., and operates its business at Ballinasloe, Co. Galway.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

1. Summary of significant Accounting policies

1.1. Basis of Accounting

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 modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) 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 Institute of Chartered Accountants in Ireland . The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

1.2. Turnover

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

McKeons Sand & Gravel Limited.

**Notes to the abridged financial statements
for the year ended 31/03/25**

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1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	15% Reducing Balance
Motor vehicles	-	20% Reducing Balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. 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.

1.7. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

McKeons Sand & Gravel Limited.

**Notes to the abridged financial statements
for the year ended 31/03/25**

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2.	Directors' emoluments		
	Remuneration and other emoluments	128,000	105,000
	Pension contributions	<u>22,552</u>	<u>22,349</u>
		<u>150,552</u>	<u>127,349</u>
		Number	Number
	Number of directors to whom retirement benefits are accruing under a money purchase scheme	<u>1</u>	<u>1</u>

Directors and their interests in Shares of the Company

	Ordinary shares	
	31/03/25	01/04/24
Thomas McKeon	50	50
Sinead McKeon.	50	50

3.	Fixed assets		
			Tangible fixed assets €
	Cost/revaluation		
	At 01/04/24		4,182,775
	Additions		<u>92,000</u>
	At 31/03/25		<u>4,274,775</u>
	Depreciation		
	At 01/04/24		2,796,065
	Charge for year		<u>252,109</u>
	At 31/03/25		<u>3,048,174</u>
	Net book values		
	At 31/03/25		<u>1,226,601</u>
	At 31/03/24		<u>1,386,710</u>

McKeons Sand & Gravel Limited.

**Notes to the abridged financial statements
for the year ended 31/03/25**

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4. Share capital	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of 2 each	<u>200,000</u>	<u>200,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of 2 each	<u>200</u>	<u>200</u>

5. Approval of financial statements

The financial statements were approved by the Board on 12 February 2026 and signed on its behalf by

Thomas McKeon
Director

Sinead McKeon.
Director