


# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: P&R Scaffolding Limited  
Company Number: 638813  
Financial Year: Year Ended 31<sup>st</sup> December 2025


## CERTIFICATE:

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 are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature:   
Secretary

Name: Philip Heary

Date: 01/3/26

Signature:   
Director

Name: Ronan Heary

Date: 01/3/26

**Company registration number: 638813**

**P&R Scaffolding Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

# P&R Scaffolding Limited

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## P&R Scaffolding Limited

### Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report 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.

#### **Directors' Declaration on Unaudited Financial Statements**

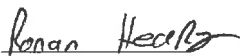
In relation to the financial statements as set out on pages 6 to 15.

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to O'Byrne Fay Limited , the company's accounting records and provided all the information necessary for the compilation 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 the year ended 31st December 2025.

  
Philip Heary - Director

  
Ronan Heary - Director

6th March 2026

**P&R Scaffolding Limited**

**Balance sheet  
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Intangible assets	6	45,000		90,000	
Tangible assets	7	223,185		206,782	
			268,185		296,782
<b>Current assets</b>					
Stocks	8	50,000		33,500	
Debtors	9	-		2,221	
Cash at bank and in hand		224,179		205,341	
		274,179		241,062	
<b>Creditors: amounts falling due within one year</b>	10	(92,012)		(141,905)	
<b>Net current assets</b>			182,167		99,157
<b>Total assets less current liabilities</b>			450,352		395,939
<b>Creditors: amounts falling due after more than one year</b>	11		(42,225)		(57,050)
<b>Net assets</b>			408,127		338,889
<b>Capital and reserves</b>					
Called up share capital presented as equity			200		200
Profit and loss account			407,927		338,689
<b>Shareholders funds</b>			408,127		338,889

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 8 form part of these abridged financial statements.

**P&R Scaffolding Limited**

**Balance sheet (continued)  
As at 31 December 2025**

We, as directors of P&R Scaffolding Limited state that:


- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 6 March 2026 and signed on behalf of the board by:

Philip Heary  
Director



Ronan Heary  
Director



**The notes on pages 4 to 8 form part of these abridged financial statements.**

## **P&R Scaffolding Limited**

### **Notes to the abridged financial statements Financial year ended 31 December 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Tubberultan, Kells, Co. Meath.

#### **2. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Goodwill**

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

## **P&R Scaffolding Limited**

### **Notes to the abridged financial statements (continued) Financial year ended 31 December 2025**

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**P&R Scaffolding Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**3. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 13 (2024: 13).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	517,123	461,749
Social insurance costs	37,508	34,301
	<u>554,631</u>	<u>496,050</u>

**4. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>110,460</u>	<u>103,873</u>

**5. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	338,689	237,164
Profit for the financial year	69,238	101,525
<b>At the end of the financial year</b>	<u>407,927</u>	<u>338,689</u>

**P&R Scaffolding Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

<b>6. Intangible assets</b>		<b>Goodwill</b>	<b>Total</b>
		€	€
<b>Cost</b>			
<b>At 1 January 2025 and 31 December 2025</b>		360,000	360,000
<b>Amortisation</b>			
At 1 January 2025		270,000	270,000
Charge for the financial year		45,000	45,000
<b>At 31 December 2025</b>		315,000	315,000
<b>Carrying amount</b>			
<b>At 31 December 2025</b>		45,000	45,000
At 31 December 2024		90,000	90,000
<b>7. Tangible assets</b>		<b>Plant and machinery</b>	<b>Motor vehicles</b>
		€	€
<b>Cost</b>			<b>Total</b>
At 1 January 2025	116,206	172,488	288,694
Additions	26,624	33,364	59,988
<b>Depreciation</b>			
At 1 January 2025	37,860	44,052	81,912
Charge for the financial year	17,854	25,731	43,585
<b>At 31 December 2025</b>	55,714	69,783	125,497
<b>Carrying amount</b>			
<b>At 31 December 2025</b>	87,116	136,069	223,185
At 31 December 2024	78,346	128,436	206,782
<b>8. Stocks</b>		<b>2025</b>	<b>2024</b>
		€	€
Work in progress		50,000	33,500

**P&R Scaffolding Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025**

<b>9. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Other debtors	-	2,221
	<u>          </u>	<u>          </u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	18,862	18,862
Trade creditors	512	(1,320)
Other creditors including tax and social insurance	69,138	120,863
Accruals	3,500	3,500
	<u>          </u>	<u>          </u>
	<u>92,012</u>	<u>141,905</u>
<b>11. Creditors: amounts falling due after more than one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	16,123	31,840
Other creditors including tax and social insurance	26,102	25,210
	<u>          </u>	<u>          </u>
	<u>42,225</u>	<u>57,050</u>

**12. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 6 March 2026.