

**Casey Construction (Stradbally) Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Casey Construction (Stradbally) Limited

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# Casey Construction (Stradbally) Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Brennan & Co, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

**Signed on behalf of the board**

**Enda Casey**  
Director

**9 March 2026**

# Casey Construction (Stradbally) Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	84,812	92,198
<b>Current Assets</b>			
Stocks	6	110,477	91,936
Debtors	7	5,159	38,519
Cash and cash equivalents		815,895	735,096
		931,531	865,551
<b>Creditors: amounts falling due within one year</b>	8	(101,487)	(165,381)
<b>Net Current Assets</b>		830,044	700,170
<b>Total Assets less Current Liabilities</b>		914,856	792,368
<b>Provisions for liabilities</b>	9	2,771	-
<b>Net Assets</b>		917,627	792,368
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Retained earnings		917,625	792,366
<b>Equity attributable to owners of the company</b>		917,627	792,368

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

I as Director of Casey Construction (Stradbally) 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. 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 small companies' regime.

**Approved by the board on 9 March 2026 and signed on its behalf by:**

**Enda Casey**  
Director

# Casey Construction (Stradbally) Limited

## RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 January 2024</b>	2	559,660	559,662
Profit for the financial year	-	232,706	232,706
<b>At 31 December 2024</b>	2	792,366	792,368
Profit for the financial year	-	125,259	125,259
<b>At 31 December 2025</b>	<b>2</b>	<b>917,625</b>	<b>917,627</b>

# Casey Construction (Stradbally) Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Casey Construction (Stradbally) Limited is a company limited by shares incorporated in Ireland

### 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### 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:

Fixtures, fittings and equipment	- 12.5% Straight Line
Motor vehicles	- 20% 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.

#### 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.

#### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

## Casey Construction (Stradbally) Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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 and deferred taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>32,264</b>	27,289

### 4. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 3).

	<b>2025</b>	2024
	<b>Number</b>	Number
Construction & Administration	<b>3</b>	3

### 5. Tangible assets

	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 January 2025	120,716	66,188	186,904
Additions	-	24,878	24,878
At 31 December 2025	<u>120,716</u>	<u>91,066</u>	<u>211,782</u>
<b>Depreciation</b>			
At 1 January 2025	63,840	30,866	94,706
Charge for the financial year	14,051	18,213	32,264
At 31 December 2025	<u>77,891</u>	<u>49,079</u>	<u>126,970</u>
<b>Net book value</b>			
At 31 December 2025	<u><b>42,825</b></u>	<u><b>41,987</b></u>	<u><b>84,812</b></u>
At 31 December 2024	<u>56,876</u>	<u>35,322</u>	<u>92,198</u>

## Casey Construction (Stradbally) Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>6. Stocks</b>	<b>2025</b>	2024
	€	€
Work in progress	<u>110,477</u>	<u>91,936</u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<u>5,159</u>	<u>38,519</u>
<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	48,848	90,435
Taxation	40,880	54,299
Director's current account (Note 11)	8,259	17,147
Accruals	3,500	3,500
	<u>101,487</u>	<u>165,381</u>
<b>9. Provisions for liabilities</b>		
The amounts provided for deferred taxation are analysed below:		
	<b>Capital allowances</b>	<b>Total</b>
		<b>Total</b>
	€	2025
		€
At financial year start	-	-
Charged to profit and loss	<u>(2,771)</u>	<u>(2,771)</u>
At financial year end	<u>(2,771)</u>	<u>-</u>
<b>10. Income Statement</b>		
	<b>2025</b>	2024
	€	€
At 1 January 2025	792,366	559,660
Profit for the financial year	<u>125,259</u>	<u>232,706</u>
At 31 December 2025	<u>917,625</u>	<u>792,366</u>
<b>11. Director's remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<u>39,378</u>	<u>44,618</u>
The following amounts are repayable to the director:		
	<b>2025</b>	2024
	€	€
Enda Casey	<u>8,259</u>	<u>17,147</u>