

**SHANLEY MECHANICAL CONTRACTORS LIMITED
ABRIDGED FINANCIAL STATEMENTS
30TH APRIL 2025**

CRO REGISTERED NUMBER 455097

SHANLEY MECHANICAL CONTRACTORS LIMITED

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025**

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SHANLEY MECHANICAL CONTRACTORS LIMITED

**STATEMENT OF DIRECTORS RESPONSIBILITIES & DECLARATION
ON UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2025**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland, including FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" (Generally Accepted Accounting Practice). 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 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 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 and enable the financial statements to be compiled. They are also responsible for the 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 5 to 11:

- (a) 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.
- (b) The directors confirm that they have made available to MacSweeney & Co., Accountants, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) 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 30th April 2025.

On behalf of the Board

Date: **11th March 2026**

Eddie O'Sullivan

Director

Brian Shanley

Director

SHANLEY MECHANICAL CONTRACTORS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30TH APRIL 2025**

	Note	2025 €	2024 €
ASSETS EMPLOYED			
FIXED ASSETS			
Tangible Assets		-	-
		-----	-----
		-	-
		-----	-----
CURRENT ASSETS			
Stock & Work in Progress		-	-
Debtors & Prepayments		1,727	7,450
Bank		7,645	8,420
		-----	-----
		9,372	15,870
		-----	-----
CREDITORS (amounts falling due within one year)		(75,655)	(78,357)
		-----	-----
NET CURRENT ASSETS/(CURRENT LIABILITIES)		(66,283)	(62,487)
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		(66,283)	(62,487)
		-----	-----
CREDITORS (amounts falling due after more than one year)		-	-
		-----	-----
NET ASSETS/(LIABILITIES)		(66,283)	(62,487)
		-----	-----
FINANCED BY			
CAPITAL AND RESERVES			
Called up Share Capital		100	100
Profit and Loss Account	1	(66,383)	(62,587)
		-----	-----
		(66,283)	(62,487)
		-----	-----

The accompanying notes and statement of accounting policies are an integral part of this Balance Sheet.

We, as Directors of Shanley Mechanical Contractors 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 s.358 are satisfied,
- c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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.
- e) The Company has relied on the specified exemption contained in S.352 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 S.353 Companies Act 2014.
- f) These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Standard 105 "The Financial Reporting Standard applicable to Micro Entities Regime".

On behalf of the Board

Date: 11th March 2026

Eddie O'Sullivan

Director

Brian Shanley

Director

SHANLEY MECHANICAL CONTRACTORS LIMITED

FINANCIAL STATEMENTS FOR YEAR ENDED FOR THE YEAR ENDED 30TH APRIL 2025

STATEMENT OF 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, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, and promulgated by Chartered Accountants Ireland, including "The Financial Reporting Standard applicable to the Micro-Entities Regime-FRS 105" and the Companies Act 2014, other than where the true and fair view override has been invoked, which is outlined below.

The company has used the Profit and Loss Account and Balance Sheet layouts as set out under Format 1 of Schedule 3 of the Companies Act 2014. This override has no effect on the Profit and Loss and the Balance Sheet. Additional notes and disclosures not required under FRS 105 and Companies Act 2014 have also been included.

Turnover

Turnover represents net sales to customers and excludes VAT.

Taxation

a) Current Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

b) Deferred Taxation

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between taxable profits and the results as stated in the financial statements that arise from the inclusion of gains or losses in tax assessments in periods different from those, which they are recognised in the financial statements.

SHANLEY MECHANICAL CONTRACTORS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR YEAR ENDED
FOR THE YEAR ENDED 30TH APRIL 2025**

1. Movement on the Profit & Loss Reserve

	2025	2024
	€	€
Opening Deficit	(62,587)	(78,649)
(Loss) / Profit for the Year	(3,796)	18,785
	<u>(66,383)</u>	<u>(59,864)</u>
Taxation		<u>(2,723)</u>
Closing Deficit	<u>(66,383)</u>	<u>(62,587)</u>

	2025	2024
	€	€

2. Directors Loan Account - Brian Shanley

Opening Balance - due to director	-	-
Debits	-	-
Credits	-	-
Closing Balance - due to director	<u>-</u>	<u>-</u>

	2025	2024
	€	€

Opening Balance - due to director	295	295
Debits	-	-
Credits	-	-
Closing Balance - due to director	<u>295</u>	<u>295</u>