

**Registration Number 748580**

**Guiry Building AND Steel Fabrications Limited**

**Abridged Accounts**

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

# Guiry Building AND Steel Fabrications Limited

## Contents

	<b>Page</b>
Contents	1
Directors and Other information	2
Statement of Directors' Responsibilities	3
Abridged balance sheet	4
Reconciliation of Shareholders' funds	5
Notes to the abridged financial statements including Statement of accounting Policies	6-9

**Guiry Building AND Steel Fabrications Limited**

**Company Information**

**Directors**

**Eoin Guiry**

**Secretary**

**Christina Guiry**

**Company Number**

**748580**

**Registered Office**

**Kiltanna  
Knockaderry  
Newcastlewest  
Co Limerick**

**Accounts**

**Lenihan Accounts Services  
Mayne  
Kilmeedy  
Co Limerick**

**Business Address**

**Kiltanna  
Knockaderry  
Newcastlewest  
Co Limerick**

**Bankers**

**Allies Irish Bank  
The Square  
Newcastlewest  
Co Limerick**

## Statement of Directors' responsibilities and declaration on unaudited financial statements

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

### "General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards board and published by the Auditing Practices board in Ireland

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website

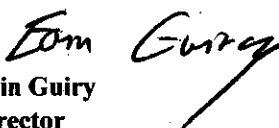
### Directors' declaration on unaudited financial statements

- 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 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 Lenihan Accounts Services, all the company's accounting records and provided all the information necessary for all 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 31 December 2025

On behalf of the board

  
Eoin Guiry  
Director

Date 9 February 2026

**Guiry Building AND Steel Fabrications Limited**

**Abridged balance sheet  
as at 31 December 2025**

	Notes	€	€	2025	€	2024	€
<b>Fixed assets</b>							
Intangible assets				-		-	
Tangible assets	4			155,658		137,621	
<b>Current assets</b>							
Stocks	6			-		-	
Debtors	7	(25,400)			64,384		
Cash and cash equivalents		113,372			1,844		
		<u>87,972</u>			<u>66,228</u>		
<b>Creditors: amounts falling due within one year</b>	8	(117,162)			(149,245)		
<b>Net current Liabilities</b>				<u>(29,190)</u>		<u>(83,017)</u>	
<b>Total assets less current liabilities</b>				126,468		54,604	
<b>Creditors: amounts falling due after more than one year</b>				<u>(7,499)</u>		<u>(14,999)</u>	
<b>Net Assets</b>				<u>118,969</u>		<u>39,605</u>	
<b>Capital and Reserve</b>							
Called up share capital							
Other reserves				100		100	
				<u>118,869</u>		<u>39,505</u>	
<b>Equity Shareholders' Funds</b>				<u>(118,969)</u>		<u>39,605</u>	

We the directors of Guiry Building and Steel Fabrications Ltd 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

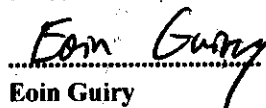
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014

(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 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; We have done so on the ground 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

Approved by the board on  
Director

and signed on its behalf

  
Eoin Guiry

Dated 9 february 2026

**Guiry Building & Steel Fabrications Ltd**  
**RECONCILIATION OF SHREHLERS' FUNDS**  
31 December 2025

	Share	Retained capital	Total earnings	€
		€	€	
At 31 December 2024	1	39,605	39,605	
Profit/Loss for the year		79,364	79,364	
At 31 December 2025	1	<u>118,969</u>	<u>118,969</u>	

**Notes to the Abridged Financial Statements  
for the period ended 31 December 2025**

**1 General Information**

Guiry Building and Steel Fabrications Limited is a company limited by shares incorporated in the Republic of Ireland

**2 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 year ended 31 December 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the companies act 2014 and in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued by the Financial reporting Council, as promulgated by Chartered Accountants Ireland. These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made

**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 Standards applicable in the UK and the Republic of Ireland"

**Cash Flow Statement**

The Company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small business.

**Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

**Tangible fixed assets and depreciation**

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

**Plant and Machinery**

12.5%

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

**Stock**

**Borrowing Costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets in deduction from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and therefore 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.

Notes to the abridged financial statements  
for the period ended 31 December 2025

4

**Tangible assets**

	<b>Equipment</b>	<b>Motor vehicles</b>	<b>Plant and Machinery and other</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
1 January 2025	11,116	27,000	119,165	157,281
Additions	-	-	42,969	42,969
Disposals	-	-	-	-
<b>At 31 December 2025</b>	<u>11,116</u>	<u>27,000</u>	<u>162,134</u>	<u>200,250</u>
<b>Depreciation</b>				
At 1 January 2025	1,390	3,375	14,895	19,660
Charge for the year	1,390	3,375	20,167	24,932
<b>At 31 December 2025</b>	<u>2,780</u>	<u>6,750</u>	<u>35,062</u>	<u>44,592</u>
<b>Net book values</b>				
At 31 December 2025	<u>8,336</u>	<u>20,250</u>	<u>127,072</u>	<u>155,658</u>
At 1 January 2025	<u>9,726</u>	<u>23,625</u>	<u>104,270</u>	<u>137,621</u>

**Guiry Building and Steel fabrications Ltd**  
**Notes to the abridged financial statements**  
**for the year period 31 December 2025**

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

**5 Employees and Remuneration**

There were no employees during the year apart from the .

**Number of employees**

The average monthly numbers of employees (including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
General workers	2	1
	-	-
	<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
	2	1
	<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>

**The staff costs**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	53,403	35,392
	<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>

<b>6</b>	<b>STOCK</b>		
	Finished goods and goods for resale		
	RCT		
<b>7</b>	<b>DEBTORS</b>	(25,400)	62,975
	CASH ON BANK	113,372	1,844
	PREPAID	-	-
	VAT REPAYABLE	-	1,409
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		87,972	66,228
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
<b>8</b>	<b>CREDITORS</b>		
	Amounts falling due within one year		
	Visa Card	-	-
	Taxation		
	Directors' current account	78,189	77,962
	Bank Overdraft	-	-
	Trade Creditors	15,683	70,159
	Accruals	-	-
	RCT	-	2,292
	PAYE	2,132	984
	VAT	9,834	-
	Corp Tax	11,324	2,432
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		117,162	149,245
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>

NOTES TO THE ABRIDGED FINANCIAL STATEMENT  
for the period 31 December 2025

**SHARE CAPITAL**

Description	Number of Shares	Value of units	31/12/2025 €	31/12/2024 €
Authorised				
100 Ordinary Shares of €1 each		€1 each	<u>100</u>	<u>100</u>
Allocated, called up and fully paid share capital				
100 Ordinary Shares		€ each	<u>1</u>	<u>1</u>

**The director' interest in the shares of the company are as follows**

Names	Class of Share	Number held	31/12/2025	31/12/2024
Eoin Guiry	Ordinary		100	

**DIRECTORS' REMUNERATION AND TRANSACTIONS**

	31/12/2025 €	31/12/2025 €
Remuneration	<u>26,964</u>	<u>25,600</u>

**DIRECTORS' TRANSACTIONS**

**APPROVAL OF FINANCIAL STATEMENTS**

financial statements were approved and authorised for issue by the board of directors 9 February 2025