Registration Number 733080

NRL Construction Limited

Abridged Accounts

For The Year Ended 30th April 2025

NRL Construction Limited

Directors Report

For The Year Ended 30th April 2025

The directors present their report and the financial statements for the year ended 30th April 2025

PRINCIPAL ACTIVITY, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The principal activity of the company is construction. The directors are not expecting to make any significant changes in the nature of the business in the near future

RESULTS AND DIVIDENDS

The Profit for the year after providing for depreciation and taxation amounted to €129,072 (14 Months To 30/04/2024 €130,798

The directors have not declared a dividend for the year.

PRINCIPLE RISKS AND UNCERTAINTIES

In common with all companies operating in Ireland in this sector, the company is experiencing difficult trading conditions. The directors are of the opinion that the company is well positioned to overcome these difficulties and that it will continue to trade.

EVENTS AFTER THE BALANCE SHEET DATE

There were no significant events affecting the company since the year end.

Accounting Records

The directors acknowledge their responsibilities under section 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company. The accounting records of the company are kept at the registered office and principal place of business at Newtown, Ballindine, Co.Mayo.

TAXATION STATUS

So far as the directors are aware, the company is a close company within the meaning of the Taxes Consolidation Act 1997.

On behalf of the Board

________________________ ________________________

Niall Gibbons Nicola Gibbons (Director)

Date: 23/01/2026

DIRECTORS' RESPONSIBILITIES STATEMENTS

The directors are responsible for preparing the Director's Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (FRS105) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under company law, the directors must not approve the financial statements unless they are satisfied that the give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and the profit and 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 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 reason 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 cause 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 ensure that the financial statements and director's report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 3-8

- 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 are 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 Waldron & Co, Certified Public Accountants, 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 30th April 2025.

On behalf of the board

Niall Gibbons (Director)	Nicola Gibbons (Director)

Date 23/01/2026

NRL Construction Limited

Balance Sheet As At 30th April 2025

		30/04/2025		30/04/2024
Fixed Assets		212,956		119,860
Current Assets				
Stock & Work In Progress	2,500		2,500	
Debtors & Prepayments	112,548		68,730	
Bank & Cash	79,905		42,792	
	194,953		114,022	
Creditors: Amounts Falling Due Within one Year	(99,137)		(82,969)	
Net Current Assets (Deficiency)		95,816		31,053
Total Assets Less Current Liabilities		308,772		150,913
Creditors: Amounts Falling Due After More Than One Year		(48,802)		(20,015)
Net Total Assets		259,970		130,898

NRL ConstructionLimited

Balance Sheet As At 30/04/2025

Continued

Financed By:

Issued Share Capital	100	100
Revenue Reserves	259,870	130,798
	________	_______
	295,970	130,898
	________	________

We, as Directors of NRL Construction Limited, state that:

(a) The company is availing itself of the audit exemption provided for by Chapter 15 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 is compiled with,

(c) No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section Act been served on the company;

(d)The company qualifies for the micro Companies regime on the grounds that section 280D of the Companies Act 2014 is compiled with and the statutory financial statements have been prepared in accordance with the companies regime.

(i) the directors acknowledge the obligations of the company under the act to keep adequate accounting records and prepare Financial Statements which as the company qualifies for the micro companies regime and complies with the minimum requirements of the Ac in relation to its financial statements is presumed, until the contrary is proved, give a true and fair view of the assets, liabilities and financial position of the company at the year end and of its financial year and of its profit and loss for such a year

(ii) 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 specific exemption contained in section 352 Companies Act 2014 and has done on the grounds that the company is entitled to the benefits of those exemptions as a small company, and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board on 23/01/2026 and signed on its behalf by

Signed On Behalf Of The Board:

Niall Gibbons (Director)________________________ Date: 23/01/2026

Nicola Gibbons(Director)_______________________ Date: 23/01/2026

NRL Construcion Limited

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

1. 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

1.1. Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial reporting Council, specifically Financial Reporting Standard 105- 'The Financial Reporting Standard applicable to the Micro- entities Regime' (FRS 105). This is the first year in which the financial statements have been prepared under FRS 105.

1.2. Cash Flow Statement

The company meets the size criteria for a small company set out by section 350 of the Companies Act 2014and therefore in accordance with FRS105: Cash Flow Statements it has not prepared a cash flow statement

1.3. Turnover

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

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

Plant & Machinery	-	12.5% Straight Line
Motor Vehicles	-	12.5% Straight Line

1.5. Stock & Work In Progress

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of Finished Goods work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

1.6. Taxation

The charge for taxation is based on profits 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.

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. Provisions is made at the rates expected to apply when the timing difference reverse. Timing Differences are differences between taxable profits and results in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those, which there are in the financial statements

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

NRL Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th April 2025

2. STAFF NUMBERS AND COSTS

The average number of employees was as follows:

	2025	2024
	Number	Number
Directors	2	2
Employees	5	3
	7	5

Employment costs	2025	2024
Wages and salaries	139,935	83,253
Employers PRSI Contributions	12,754	8,895
	152,689	92,148

3. Directors Remuneration and other emoluments

	2025	2024
Niall Gibbons	35,712	42,751
Nicola Gibbons	18,067	12,537

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

Directors Current Account	**2025 Niall Gibbons**	**2024 Niall Gibbons**
Opening Balances	42,739	36,136
Advances from directors	35,712	42,751
Repayments to directors	(52,284)	(36,148)
Closing Balance	26,167	42,739

4. **SHARE CAPITAL**	**2025**	**2024**
Authorised Equity		
100,000 Ordinary Shares of €1 each	100,000	100,000
Allotted, called up and fully paid share capital		
One ordinary share of €1 each	100	100

5. CONTROLLING PARTIES

The company is 100% controlled by Niall Gibbons, Nicola Gibbons

6. DIRECTORS & SECRETARIES INTERESTS IN SHARES

The director's interest in the company at beginning and end of the year were as follows:

	Niall Gibbons	**Nicola Gibbons**	**To**
At the beginning of the year	51	49	100
At end of the Year	51	49	100

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

7. APPROVAL OF FINANCIAL STATEMENT

The financial statements were approved by the board on the 23rd January 2026