

CRO 138376

CLERMISKIN CONSTRUCTION LIMITED
DUNMAHON,
DUNDALK,
CO. LOUTH.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

CLERMISKIN CONSTRUCTION LIMITED

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2025

The directors submit their report together with the audited financial statements for the year ended 31st December 2025. In preparing these financial statements the Directors have exercised the options available to a small sized company under the Companies Act 2014. 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 s.358 are satisfied.

DIRECTORS

The directors of the company during the year were:

Thomas Moriarty

Aileen Moriarty

Accounting Records

The measures taken by the directors to secure compliance with the requirements of Section 281 to 285 of the Companies Act, 2014, with regard to keeping of accounting records, are the implementation of necessary policies and procedures for recording transactions. The company's accounting records are maintained at Dunmahon, Dundalk, Co. Louth.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year 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. In preparing those 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;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

BY ORDER OF THE BOARD

 Director
Thomas Moriarty
Date:

 Director
Aileen Moriarty
Date:

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BALANCE SHEET AS AT 31ST DECEMBER 2025

	Notes	€	€	<u>As at 31 Dec. 2024</u>	
				€	€
<u>FIXED ASSETS</u>					
Tangible Assets	(5)		26,644		31,973
<u>CURRENT ASSETS</u>					
Stock and Work in Progress		804,000		980,000	
Current Account		128,331		9,838	
Savings Account		207,331		70,203	
Prepayments		-		-	
VAT Repayable		-		<u>9,266</u>	
		<u>1,139,662</u>		<u>1,069,307</u>	
<u>CREDITORS</u>					
(Amounts falling due within one year) (6)		<u>(88,020)</u>		<u>(48,405)</u>	
<u>NET CURRENT ASSETS</u>			<u>1,051,642</u>		<u>1,020,902</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u>1,078,286</u>		<u>1,052,875</u>
<u>CREDITORS</u> (Amounts falling due after after more than one year)					
			-		-
<u>NET ASSETS</u>			<u>1,078,286</u>		<u>1,052,875</u>
<u>CAPITAL AND RESERVES</u>					
Called Up Share Capital			3		3
Profit and Loss Account			<u>1,078,283</u>		<u>1,052,872</u>
			<u>1,078,286</u>		<u>1,052,875</u>

We, as Directors of Clermiskin Construction 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,

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BALANCE SHEET AS AT 31ST DECEMBER 2025
(continued)

- (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 and 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.

Approved by the board on 22nd January 2026

 Director
Thomas Moriarty

 Director
Aileen Moriarty

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DUNDALK
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

Accounting Convention

The company prepares its accounts on the historical cost basis of accounting.

The principal accounting policies which have been adopted within that convention are set out below.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible Fixed Assets are stated at cost which comprises the purchase price and any installation charges.

Depreciation is calculated to write off the cost of the assets within their useful lives. It is policy to provide a full years depreciation in the year of purchase. The methods adopted and rates used are:

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

2. STOCK AND WORK IN PROGRESS

Stock is stated at the lower of cost and net realisable value.

Work in Progress has been valued similar to stocks and consists of direct labour together with relevant production overheads.

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025 (CONTINUED)

<u>5. FIXED ASSETS</u>	<u>Total</u>	<u>Plant and</u>	<u>Motor</u>	<u>Computer</u>
	<u>€</u>	<u>Equipment</u>	<u>Vehicle</u>	<u>€</u>
		<u>€</u>	<u>€</u>	
At 1st January 2025	47,300	-	42,631	4,669
Additions during Year	-	-	-	-
Disposals during year	-	-	-	-
At 31st December 2025	<u>47,300</u>	<u>-</u>	<u>42,631</u>	<u>4,669</u>
 <u>Depreciation</u>				
At 1st January 2025	15,327	-	10,658	4,669
Charged during Year	5,329	-	5,329	-
Disposals during year	-	-	-	-
At 31st December 2025	<u>20,656</u>	<u>-</u>	<u>15,987</u>	<u>4,669</u>
 <u>NET BOOK VALUE</u>				
At 31st December 2025	<u>26,644</u>	<u>-</u>	<u>26,644</u>	<u>-</u>
At 31st December 2024	<u>31,973</u>	<u>-</u>	<u>31,973</u>	<u>-</u>

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NOTES ON ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025/CONTINUED

6. CREDITORS- AMOUNTS FALLING
DUE WITHIN ONE YEAR

	<u>2025</u>	<u>2024</u>
	€	€
Trade Creditors & Sundry Creditors	9,988	6,813
Tax Creditors	30,502	265
Corporation Tax Due	3,768	=
Director Current Account	<u>43,762</u>	<u>41,327</u>
	<u>88,020</u>	<u>48,405</u>

7. DIRECTORS REMUNERATION

	<u>2025</u>	<u>2024</u>
	€	€
Remuneration paid to Directors during the year	<u>33,600</u>	<u>34,133</u>

8. DIRECTORS CURRENT ACCOUNT

	<u>2025</u>	<u>2024</u>
	€	€
Opening Balance	41,327	40,310
Advance	2,435	1,017
Repayments	=	=
Closing Balance	<u>43,762</u>	<u>41,327</u>

9. CALLED UP SHARE CAPITAL

	<u>2025</u>	<u>2024</u>
	€	€
<u>Allotted and Fully Paid Up</u>		
2 Ordinary €1.50 shares	<u>3</u>	<u>3</u>

Clermiskin Construction Ltd.

10. Extract from the Directors' Report in accordance with Section 329 Companies Act 2014

For the year ended 31st December 2025

DIRECTORS' & SECRETARY'S INTERESTS IN SHARES

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows:

Director's name	Shares held	Share Class
Thomas Moriarty	1	Ordinary

Director's name	Shares held	Share Class
Aileen Moriarty	1	Ordinary

Director's name	Shares held	Share Class
Claire Carmel Moriarty	0	Ordinary

Director's name	Shares held	Share Class
Shane Thomas Moriarty	0	Ordinary