

Company Number: 436668

Tom Kelly Scaffolding Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Tom Kelly Scaffolding Ltd

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Tom Kelly Scaffolding Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Thomas Kelly Ann Kelly
Company Secretary	Ann Kelly
Company Number	436668
Registered Office and Business Address	Coolnaleen Listowel Co. Kerry
Accountants	CLD Accountants Ltd Chartered Certified Accountants 5 Day Place Tralee Co Kerry
Bankers	Allied Irish Bank Castle Street Tralee Co Kerry

Tom Kelly Scaffolding Ltd

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>249,225</u>	<u>287,604</u>
Current Assets			
Stocks	7	5,675	9,514
Debtors	8	160,510	166,037
Cash and cash equivalents		<u>807,852</u>	<u>722,279</u>
		<u>974,037</u>	<u>897,830</u>
Creditors: amounts falling due within one year	9	<u>(30,596)</u>	<u>(40,336)</u>
Net Current Assets		<u>943,441</u>	<u>857,494</u>
Total Assets less Current Liabilities		<u><u>1,192,666</u></u>	<u><u>1,145,098</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>1,192,566</u>	<u>1,144,998</u>
Shareholders' Funds		<u><u>1,192,666</u></u>	<u><u>1,145,098</u></u>

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.

We as Directors of Tom Kelly Scaffolding 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),

(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 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 15 December 2025 and signed on its behalf by:

Thomas Kelly
Director

Ann Kelly
Director

Tom Kelly Scaffolding Ltd
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	1,019,111	1,019,211
Profit for the financial year	-	125,887	125,887
At 31 March 2024	100	1,144,998	1,145,098
Profit for the financial year	-	47,568	47,568
At 31 March 2025	100	1,192,566	1,192,666

Tom Kelly Scaffolding Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Tom Kelly Scaffolding Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is Coolnaleen, Listowel, Co. Kerry which is also the principal place of business of the company. The principal activity of the company continued to be that of the sale, lease or rent of scaffolding with ancillary services. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 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:

Land and buildings freehold	-	Not Depreciated
Short leasehold property	-	12.5% Straight line
Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

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.

Tom Kelly Scaffolding Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

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

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	59,002	57,015
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	389	624
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 6, (2024 - 7).		
	2025	2024
	Number	Number
General	6	7
	<u> </u>	<u> </u>

Tom Kelly Scaffolding Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. Tangible assets

	Land and buildings freehold €	Short leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost						
At 1 April 2024	23,465	185,871	30,567	187,181	111,840	538,924
Additions	-	10,973	4,500	5,150	-	20,623
	<u>23,465</u>	<u>196,844</u>	<u>35,067</u>	<u>192,331</u>	<u>111,840</u>	<u>559,547</u>
At 31 March 2025	23,465	196,844	35,067	192,331	111,840	559,547
Depreciation						
At 1 April 2024	-	53,266	26,743	103,992	67,319	251,320
Charge for the financial year	-	24,605	1,519	22,949	9,929	59,002
	<u>-</u>	<u>77,871</u>	<u>28,262</u>	<u>126,941</u>	<u>77,248</u>	<u>310,322</u>
At 31 March 2025	-	77,871	28,262	126,941	77,248	310,322
Net book value						
At 31 March 2025	<u>23,465</u>	<u>118,973</u>	<u>6,805</u>	<u>65,390</u>	<u>34,592</u>	<u>249,225</u>
At 31 March 2024	<u>23,465</u>	<u>132,605</u>	<u>3,824</u>	<u>83,189</u>	<u>44,521</u>	<u>287,604</u>

Tom Kelly Scaffolding Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	5,675	9,514

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors	2025	2024
	€	€
Trade debtors	149,501	166,037
Taxation	11,009	-
	160,510	166,037

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	17,090	31,385
Directors' current accounts (Note 12)	8,406	3,851
Accruals	5,100	5,100
	30,596	40,336

10. Income Statement	2025	2024
	€	€
At 1 April 2024	1,144,998	1,019,111
Profit for the financial year	47,568	125,887
At 31 March 2025	1,192,566	1,144,998

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	61,920	62,678
Pension contributions	5,070	4,828
	66,990	67,506

The following amounts are repayable to the directors:

	2025	2024
	€	€
Thomas Kelly	8,406	3,851

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Tom Kelly Scaffolding Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 December 2025.