

Company Number: 414463

Curmur Construction Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Curmur Construction Limited

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Curmur Construction Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

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

"General responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the company financial statements 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. 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 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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.

The directors confirm that they have made available to McFeely and McKiernan Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for 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 financial year ended 28 February 2025."

Signed on behalf of the board

Elizabeth O'Sullivan
Director

Conal Murray
Director

18 August 2025

Curmur Construction Limited

STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	1,490	-
Investments	6	17,538	17,538
Cash and cash equivalents		73,475	87,643
		<u>92,503</u>	<u>105,181</u>
Creditors: amounts falling due within one year	7	<u>(3,784)</u>	<u>(12,491)</u>
Net Current Assets		<u>88,719</u>	<u>92,690</u>
Total Assets less Current Liabilities		<u>88,719</u>	<u>92,690</u>
Capital and Reserves			
Called up share capital presented as equity	9	100	100
Retained earnings		88,619	92,590
Equity attributable to owners of the company		<u>88,719</u>	<u>92,690</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 Curmur 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,

(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 18 August 2025 and signed on its behalf by:

Elizabeth O'Sullivan
Director

Conal Murray
Director

Curmur Construction Limited
STATEMENT OF CHANGES IN EQUITY

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
At 1 March 2023	100	59,505	59,605
Profit for the financial year	-	33,085	33,085
At 29 February 2024	100	92,590	92,690
Loss for the financial year	-	(3,971)	(3,971)
At 28 February 2025	100	88,619	88,719

Curmur Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Curmur Construction Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Acorn Lodge, Hazelhatch, Celbridge, Co. Kildare which is also the principal place of business of the company. The company's principal activity is that of a civil engineering consultant and plant hire 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 28 February 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 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.

Cashflow Statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cashflow Statement because it is classified as a small company.

Financial assets

Current asset investments are stated at the lower of cost and net realisable value.

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.

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 Statement of Financial Position date.

Ordinary share capital

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

3. Operating (loss)/profit

	2025	2024
	€	€
Operating (loss)/profit is stated after crediting:		
(Profit) on disposal of property, plant and equipment	-	(40,000)
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Curmur Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

4. Income from investments			2025	2024
			€	€
Investment income			<u>5,968</u>	<u>1,320</u>
5. Debtors			2025	2024
			€	€
Taxation			<u>1,490</u>	<u>-</u>
6. Current asset investments			2025	2024
			€	€
Listed investments			<u>17,538</u>	<u>17,538</u>
7. Creditors			2025	2024
Amounts falling due within one year			€	€
Taxation			-	4,411
Accruals			<u>3,784</u>	<u>8,080</u>
			<u>3,784</u>	<u>12,491</u>
8. Taxation			2025	2024
			€	€
Debtors:				
Corporation tax			<u>1,490</u>	<u>-</u>
Creditors:				
VAT			-	550
Corporation tax			-	3,861
			-	4,411
9. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	1,000	€1.00 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 28/02/25	01/03/24
Conal Murray	Ordinary	50	50
Elizabeth O'Sullivan	Ordinary	50	-
		<u>100</u>	<u>50</u>

Curmur Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

10. Income Statement

	2025	2024
	€	€
At 1 March 2024	92,590	59,505
(Loss)/profit for the financial year	(3,971)	33,085
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At 28 February 2025	88,619	92,590
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11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 August 2025.