

Company Number: 356662

John Sweeney Construction Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

John Sweeney Construction Limited

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John Sweeney Construction Limited
DIRECTORS AND OTHER INFORMATION

Directors	John Sweeney Sally Sweeney
Company Secretary	John Sweeney
Company Number	356662
Registered Office	Lysseclearig Kenmare Co. Kerry
Business Address	Lysseclearig Kenmare Co. Kerry Ireland
Accountants	Kevin O'Reilly & Co Certified Public Accountants 26 Henry Street Kenmare Co Kerry V93 Y31V

John Sweeney Construction Limited

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

for the financial year ended 30 April 2025

	2025 €	2024 €
Loss after taxation	(239)	(295)
Total recognised losses for the financial year	<u>(239)</u>	<u>(295)</u>
Total recognised losses since last annual report	<u>(239)</u>	<u>(295)</u>

Note of historical cost profits and losses

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

John Sweeney Construction Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	1,079	1,319
Current Assets			
Cash at bank and in hand		62,752	63,725
Creditors: amounts falling due within one year	6	(2,357)	(3,331)
Net Current Assets		60,395	60,394
Total Assets less Current Liabilities		61,474	61,713
Capital and Reserves			
Called up share capital presented as equity	7	2	2
Retained earnings	8	61,472	61,711
Shareholders' Funds		61,474	61,713

We as Directors of John Sweeney 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 micro companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:

John Sweeney
Director

Sally Sweeney
Director

John Sweeney Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

John Sweeney Construction Limited is a company limited by shares incorporated in Ireland. Lysseclearig, Kenmare, Co. Kerry is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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:

Plant and machinery	- 20% Reducing balance
Fixtures, fittings and equipment	- 25% straight line
Motor vehicles	- 25% 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.

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.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

John Sweeney Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	240	295

4. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 May 2024	30,703	8,706	21,777	61,186
At 30 April 2025	30,703	8,706	21,777	61,186
Depreciation				
At 1 May 2024	29,852	8,238	21,777	59,867
Charge for the financial year	170	70	-	240
At 30 April 2025	30,022	8,308	21,777	60,107
Net book value				
At 30 April 2025	681	398	-	1,079
At 30 April 2024	851	468	-	1,319

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Directors' current accounts	577	1,551
Accruals	1,780	1,780
	2,357	3,331

7. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares	100,000	€1.00 each	100,000
Allotted, called up and fully paid			
Ordinary Shares	2	€1.00 each	2

John Sweeney Construction Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

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

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
John Sweeney	Ordinary Shares	1	1
Sally Sweeney	Ordinary Shares	1	1
		<u>2</u>	<u>2</u>

8. Income Statement

	2025 €	2024 €
At 1 May 2024	61,711	62,006
Loss for the financial year	(239)	(295)
At 30 April 2025	<u>61,472</u>	<u>61,711</u>

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.