

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

Company Name: Constructors Morris Brothers Ltd

Company Number: 93581

Financial Year: 05/04/2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: PATRICK MORRIS
Secretary

Signature: JOHN MORRIS
Director

23RD DECEMBER 2025

(This document requires two signatures. The same person cannot sign as both Director and Secretary)

CONSTRUCTORS MORRIS BROTHERS LIMITED

CRO Number - 93581

Constructors Morris Brothers Limited
Unaudited Abridged Financial Statements
Year Ended 5th April 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

CONSTRUCTORS MORRIS BROTHERS LIMITED

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CONSTRUCTORS MORRIS BROTHERS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT YEAR ENDED 5TH APRIL 2025

The directors are responsible for preparing the financial statements in accordance with Irish law and regulations. Irish company law requires the directors to prepare financial statements 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 the law, the directors have elected to prepare the financial statements in accordance with The Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime in the UK and Ireland.

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 and then apply them consistently;
- make judgments 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 comply with the Companies Act 2014 and enable the financial statements to be compiled.

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 the Un-audited Financial Statements

In relation to the financial statements as set out on pages 3 to 6.

- * 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 and estimates 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 all the company's accounting records and provided all the information 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 year ended 5th April 2025.

ON BEHALF OF THE BOARD

PATRICK MORRIS
DIRECTOR

JOHN MORRIS
DIRECTOR

23RD DECEMBER 2025

REGISTERED OFFICE

Gorthaganny, Carrowbehy
Castlerea, Co. Roscommon

CONSTRUCTORS MORRIS BROTHERS LIMITED

BALANCE SHEET AS AT 5TH APRIL 2025

	<u>05/04/2025</u>		<u>05/04/2024</u>	
	€	€	€	€
Fixed Assets		1,509,475		1,520,102
		<hr/>		<hr/>
Current Assets	1,664,436		1,598,038	
Prepayments & Accrued Income	2,744		2,797	
Creditors: amounts falling due within one year	(47,040)		(41,315)	
	<hr/>		<hr/>	
Net Current Assets		1,620,140		1,559,520
		<hr/>		<hr/>
Total Assets less current liabilities		3,129,615		3,079,622
		<hr/>		<hr/>
Creditors: amounts falling due after more than one year		-		-
Provision for liabilities		-		-
Accruals and deferred income		-		-
		<hr/>		<hr/>
Net Assets		3,129,615		3,079,622
		<hr/> <hr/>		<hr/> <hr/>
Capital and Reserves		3,129,615		3,079,622
		<hr/> <hr/>		<hr/> <hr/>

We, as directors of Constructors Morris Brothers Ltd, state that:

- a) the company is availing itself of the audit exemption - 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 S. 358 are satisfied,
- c) the shareholders of the company have not served a notice 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 or loss for such a year, and 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 Section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro-Entities Regime'. The financial statements were approved by the Board of Directors on 23/12/2025 and authorised for issue on 23/12/2025. They were signed on its behalf by:

PATRICK MORRIS
DIRECTOR

JOHN MORRIS
DIRECTOR

23RD DECEMBER 2025

CONSTRUCTORS MORRIS BROTHERS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 5TH APRIL 2025**

NOTE 1: ACCOUNTING POLICIES

Constructors Morris Brothers Ltd is a limited liability company incorporated and domiciled in the Republic of Ireland (Registered # 93581). The registered office is Gorthaganny, Carrowbehy, Castlerea, Co. Roscommon. The company is involved in the provision of construction services to both the private and commercial sectors. The company is tax resident in Ireland.

The significant accounting policies adopted by the company and applied consistently are as follows:

A) BASIS OF PREPARATION

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 105 “The Financial Reporting Standard applicable to the Micro-Entities Regime - FRS 105” and the Companies Act 2014. The financial statements of the company are presented in Euro (€) which is the functional currency of the company.

B) TURNOVER - REVENUE RECOGNITION

Sale of goods

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of VAT and after discounts, rebates.

Rendering of services

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Interest Income

Interest Income is recognised on a receivable basis.

Dividends

Revenue is recognised when the company’s right to receive payment is established.

C) TANGIBLE FIXED ASSETS / DEPRECIATION

Tangible fixed assets are stated at historic cost less accumulated depreciation. The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable.

Leased Assets & Hire Purchase Contracts.

Tangible fixed assets financed by leasing agreements, where substantially all the risks and rewards of ownership have passed to the company, and hire purchase contracts are capitalised in the balance sheet and are depreciated over the shorter of the lease term and their useful lives. The obligation to make the lease or hire purchase payments is included as a creditor on the balance sheet. The interest element of the lease or hire purchase is charged to the profit & loss account.

Depreciation is calculated with reference to original cost less estimated residual value to write off the assets over their useful life on a straight line basis at the following rates:-

Plant & Equipment	12.5%
Office Furniture & Equipment	12.5%
Motor Vehicles	20%
Store	Over 15 Years

CONSTRUCTORS MORRIS BROTHERS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - CONTINUED

D) REPAIRS & RENEWALS

Repairs and renewals are charged against profits as incurred.

E) TAXATION

The charge for taxation is based on the profit for the year and is calculated at current rates.

Deferred tax is not recognised.

F) EMPLOYEE BENEFITS

Short term benefits, including holiday pay and defined contribution pension plans are recognised as an expense in the period in which service is received. For defined contribution plans, the company pays contributions to privately administered pension plans. Contributions are charged to the profit and loss in the year in which they are paid. The company has no further payment obligations once the contributions have been paid.

G) CASH & CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments. Bank overdrafts are shown within borrowings in current liabilities on the Balance Sheet.

H) OTHER FINANCIAL ASSETS

Other financial assets include trade debtors. These financial assets are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

H) STOCKS & WORK IN PROGRESS

Stocks are stated at the lower of historical cost & estimated selling price less costs to complete and sell. Stocks are recognised as an expense in the period in which the related revenue is recognised. Work in Progress has been valued by the Directors at direct cost i.e. materials, labour and attributable portion 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.

I) FOREIGN CURRENCIES

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions. The resulting monetary assets and liabilities are translated at the balance sheet rate and the Exchange differences are dealt with in the profit & loss account.

J) CREDITORS AND OTHER FINANCIAL LIABILITIES

Short term creditors are measured at the transaction price. Other financial liabilities, including loans, are measured initially at transaction price, net of transaction costs, and are measured subsequently at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

K) PROVISIONS

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

CONSTRUCTORS MORRIS BROTHERS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS - CONTINUED

L) CONTINGENCIES

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

M) DIVIDENDS

Dividends to the company's equity shareholders (holders of ordinary shares) are recognised as a liability of the company when approved by the company's shareholders.

N) SHARE CAPITAL

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

2) IMPAIRMENT OF FINANCIAL ASSETS

An impairment provision of €-9,683 (2024: €37,837) was recognised in the profit and loss account on financial assets included within the fixed assets section in the balance sheet.

3) MOVEMENT ON PROFIT & LOSS RESERVES

	<u>Y/E 05/04/2025</u>	<u>Y/E 05/04/2024</u>
	€	€
Profit & loss reserves brought forward at 5 th April 2024	3,079,619	2,817,294
Profit for the financial year	57,293	268,625
Dividend declared and paid €3,650 (2024 €3,150) per ordinary share	(7,300)	(6,300)
Profit & loss reserves carried forward at 5 th April 2025	<u>3,129,612</u>	<u>3,079,619</u>
	=====	=====

4) CAPITAL COMMITMENTS

There were no capital commitments at the year end 5th April 2025.

5) CONTINGENT LIABILITIES

The main business of the company is the construction of Houses, etc. and the company would have an ongoing contingent liability in respect of any major faults that might arise for a number of years after the construction & sale. No claims have been notified to date in respect of any such matters.