

Company registration number: 739278

FINBARR EGAN CONSTRUCTION LIMITED

Unaudited abridged financial statements

for the financial year ended 30 April 2025

FINBARR EGAN CONSTRUCTION LIMITED

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FINBARR EGAN CONSTRUCTION LIMITED

Balance sheet As at 30 April 2025

	2025 €	2024 €
Fixed assets	41,545	23,631
Current assets	75,142	75,742
Creditors: amounts falling due within one year	(63,388)	(49,425)
Net current assets	11,754	26,317
Total assets less current liabilities	53,299	49,948
Creditors: amounts falling due after more than one year	(12,676)	-
Accruals and deferred income	(2,290)	(18,080)
Net assets	38,333	31,868
Capital and reserves	38,333	31,868

I, as director of FINBARR EGAN 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

FINBARR EGAN CONSTRUCTION LIMITED

Balance sheet (continued)
As at 30 April 2025

These abridged financial statements were approved by the director of the company on 29 January 2026 and signed by:

FINBARR EGAN
Director

FINBARR EGAN CONSTRUCTION LIMITED

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in IRELAND. The address of the registered office is FINBARR EGAN CONSTRUCTION LIMITED, CLEARY'S ROAD, GORTROE, YOUGHAL, CORK.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

FINBARR EGAN CONSTRUCTION LIMITED

Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5% straight line
Motor vehicles	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	31,768	-
Profit for the financial year	6,465	31,768
At the end of the financial year	<u>38,233</u>	<u>31,768</u>