

Registration Number 691685

ARDUNS CONSTRUCTION LIMITED

**FINANCIAL STATEMENTS
FOR YEAR ENDED MARCH 30th 2025**

ARDUNDS CONSTRUCTION LIMITED

Company Information

Director	Eugene Ferry
Secretary	Odhran McFadden
Company Number	691685
Registered Office	Arduns Gweedore Letterkenny Co. Donegal. F92 E6W7
Accountants	John Gallagher Accounting Services Ardlaghan Cloghan Lifford Co. Donegal
Business Address	Arduns Gweedore Letterkenny Co Donegal.
Bank	Permanent TSB 67 Upper Main Street Letterkenny Co. Donegal

Arduns Construction Limited

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Accountant's Report Arduns Construction Limited

In accordance with instructions given to us we have prepared without carrying out an Audit the attached Balance Sheet as set out on pages 2 to 6 from the accounting records of the company and from information and explanations supplied to us by the Director.



John Gallagher Accounting Services
Ardlaghan
Cloghan
Lifford
Co Donegal

22/05/2025

Directors' Responsibilities Statement

For year ended 30/03/2025

The directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland including standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants 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 that 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 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 director's report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the 21

Signed on behalf of the Board


Eugene Ferry

Director

22/05/2025

Arduns Construction Limited
Balance Sheet as at 30/03/2025

	<u>2025</u>		<u>2024</u>	
	€	€	€	€
<u>Tangible Fixed Assets</u>				
Fixed Assets		31,808		13,943
<u>Current Assets</u>				
Cash in Hand & at Bank	7,113		1,698	
Rct	54,763		25,679	
Debtors	15,315		7,220	
	<u>77,191</u>		<u>34,597</u>	
<u>Current Liabilities</u>				
Creditors Due Within One Year	10,484		6,177	
	<u>10,484</u>		<u>6,177</u>	
Current Assets Less Current Liabilities		<u>66,707</u>		<u>28,420</u>
Total Net Assets		<u>98,515</u>		<u>42,363</u>
Capital and Reserves				
Called up share capital		100		100
Profit and loss account		<u>98,415</u>		<u>42,263</u>
Equity Shareholder's Funds		<u>98,515</u>		<u>42,263</u>

I, as director of Arduns 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 s.358 are satisfied,
C) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
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 to otherwise comply with the provisions of the Company Act 2014 relating to Financial Statements so far as they are applicable to the company.

The company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with S353 Companies Act 2014

Approved by the Director and authorised for issue on 22/05/2025


Eugene Ferry

Director
22/05/2025

Arduns Construction Limited

Notes to the Financial Statements for the year ended March 30th 2025

1. Statement of 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

1.1 Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

1.2 Turnover Policy

Turnover represents the total invoice value, excluding value added tax, on sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3 Tangible fixed assets and depreciation

It is Company policy that Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office Equipment	-	12.5% Straight Line
Machinery		12.5% Straight Line
Vehicles		12.5% Straight Line

1.4 Stock

Stocks are valued at the lower of cost and net realisable value. 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.

1.5 Government Grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

2. Foreign Currencies

Transactions during the year, which were 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 profit and loss account.

Arduns Construction Limited

Notes to the Financial Statements for the year ended March 30th 2025

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3. Creditors Amount Due

	<u>2025</u>	<u>2024</u>
	€	€
Tax Creditors	8,719	4,024
Money due to Subcontractors	725	1,333
Accruals	1,040	820
Total	10,484	6,177

	<u>2025</u>	<u>2024</u>
	€	€
4. Share Capital		
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted called up and fully paid equity		
100 ordinary shares of €1 each	100	100

5 Directors' and Secretary and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	<u>Ordinary Shares</u>		
	<u>2025</u>	<u>2024</u>	
Eugene Ferry	100	100	
6. Fixed Assets			
	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
At Cost	€	€	€
Balance at 31/03/2024	16,044	0	16,044
Additions	---	22,819	22,819
Balance at 30/03/2025	16,044	22,819	38,863
<u>Depreciation</u>			
Balance at 31/03/2024	2,101	---	2,101
Charge For Year	2,101	2,853	4,954
Balance at 30/03/2025	4,202	2,853	7,055
Net Book Value at 31/03/2025	11,842	19,966	31,808