

Company Number: 543349

Christy Brennan Construction Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Christy Brennan Construction Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 10

Christy Brennan Construction Limited
DIRECTORS AND OTHER INFORMATION

Directors	Christopher Brennan Sandie Brennan
Company Secretary	Christopher Brennan
Company Number	543349
Registered Office	Laurel Grove Newtownmoneenluggagh Donadea Naas Co. Kildare W91 DH7F Ireland
Business Address	Laurel Grove Newtownmoneenluggagh Donadea Naas Kildare W91 DH7F Kildare
Accountants	Xeinadin Kildare Office Chartered Accountants Monasterevin Road, Kildare Town Co Kildare R51 A262 Ireland

Christy Brennan Construction Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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.

Signed on behalf of the board

Christopher Brennan
Director

Sandie Brennan
Director

23 January 2026

Christy Brennan Construction Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	469,791	628,386
Current Assets			
Debtors	6	607,602	635,807
Cash and cash equivalents		702,817	425,056
		1,310,419	1,060,863
Creditors: amounts falling due within one year	7	(901,072)	(572,919)
Net Current Assets		409,347	487,944
Total Assets less Current Liabilities		879,138	1,116,330
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		879,038	1,116,230
Equity attributable to owners of the company		879,138	1,116,330

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 Christy Brennan 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 359 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 23 January 2026 and signed on its behalf by:

Christopher Brennan
Director

Sandie Brennan
Director

Christy Brennan Construction Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	813,851	813,951
Profit for the financial year	-	302,379	302,379
At 30 April 2024	100	1,116,230	1,116,330
Profit for the financial year	-	712,808	712,808
Payment of dividends	-	(950,000)	(950,000)
At 30 April 2025	100	879,038	879,138

Christy Brennan Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Christy Brennan Construction Limited is primarily engaged in the provision of ground works in connection with the building and construction industry. The company's registered office is Laurel Grove, Newtownmoneenluggagh, Donadea, Naas, Co. Kildare. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 543349.

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 financial year ended 30 April 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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.

Turnover

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 value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

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.

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% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% 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 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.

Christy Brennan Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Dividends

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	201,812	220,679
Loss/(profit) on disposal of tangible assets	6,800	-
Loss/(profit) on foreign currencies	59	-
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 12, (2024 - 15).

continued

Christy Brennan Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

5. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 May 2024	1,236,721	8,138	213,923	1,458,782
Additions	52,200	6,817	-	59,017
Disposals	(39,500)	-	-	(39,500)
At 30 April 2025	<u>1,249,421</u>	<u>14,955</u>	<u>213,923</u>	<u>1,478,299</u>
Depreciation				
At 1 May 2024	756,231	4,878	69,287	830,396
Charge for the financial year	165,363	2,445	34,004	201,812
On disposals	(23,700)	-	-	(23,700)
At 30 April 2025	<u>897,894</u>	<u>7,323</u>	<u>103,291</u>	<u>1,008,508</u>
Net book value				
At 30 April 2025	<u><u>351,527</u></u>	<u><u>7,632</u></u>	<u><u>110,632</u></u>	<u><u>469,791</u></u>
At 30 April 2024	<u><u>480,490</u></u>	<u><u>3,260</u></u>	<u><u>144,636</u></u>	<u><u>628,386</u></u>
6. Debtors			2025	2024
			€	€
Trade debtors			506,378	363,918
Amounts owed by group undertakings			1,000	1,000
Deferred tax asset			29,775	23,532
Taxation			70,449	247,357
			<u>607,602</u>	<u>635,807</u>
7. Creditors			2025	2024
Amounts falling due within one year			€	€
Trade creditors			534,303	438,483
Taxation			113,493	20,389
Other creditors			8,566	11,035
Accruals			244,710	103,012
			<u>901,072</u>	<u>572,919</u>
8. Income Statement			2025	2024
			€	€
At 1 May 2024			1,116,230	813,851
Profit for the financial year			712,808	302,379
Payment of dividends			(950,000)	-
At 30 April 2025			<u>879,038</u>	<u>1,116,230</u>

Christy Brennan Construction Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

10. Directors' remuneration	2025	2024
	€	€
Remuneration	174,272	152,853
Pension contributions	544,003	440,000
	<u>718,275</u>	<u>592,853</u>

11. Parent company

The company regards Brooke Hackett Limited as its parent company.

12. Controlling interest

Christopher Brennan holds 51% and Sandie Brennan holds 49% of the issued share capital in Brooke Hackett Limited and as such are the controlling parties.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.