

**CALZAR CONSTRUCTION LIMITED**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2025**

**CALZAR CONSTRUCTION LIMITED**

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**CALZAR CONSTRUCTION LIMITED**

**DIRECTORS AND OTHER INFORMATION**

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*Directors*

Pascal Healy  
Gemma Healy

*Secretary*

Gemma Healy

*Company Number*

580382

*Registered Office*

Calzar  
Lisheenkyle  
Oranmore  
Co. Galway

*Accountants*

Loughlin & Company  
Unit 9a  
Howley Square  
Oranmore  
Co Galway

## **CALZAR CONSTRUCTION LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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The directors are responsible for preparing the Director's Report and the financial statements in accordance with Irish Law and regulations.

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 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. 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 to the financial year end 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 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 these 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.

### **DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

In relation to the financial statements as set out on pages 4 to 8:

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 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 to Loughlin and Company, 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 30th April 2024.

On behalf of the board

**Pascal Healy**  
Director

**Gemma Healy**  
Director

**DATE** 14th January 2026

**CALZAR CONSTRUCTION LIMITED****ABRIDGED BALANCE SHEET AS AT 30TH APRIL 2025**

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	<b>2025</b>		<b>2024</b>	
	€	€	€	€
Called up share capital not paid		-		-
Fixed Assets		89,729		90,421
Current Assets	367,453		374,077	
Prepayments and accrued income	-		-	
Creditors: amounts falling due within one year	<u>(21,866)</u>		<u>(106,824)</u>	
Net current assets		345,587		267,253
Total assets less current liabilities		<u>435,316</u>		<u>357,674</u>
Creditors: amounts falling due after more than one year		-		-
Provision for liabilities		-		-
Accruals and deferred income		(2,600)		(2,600)
		<u><b>432,716</b></u>		<u><b>355,074</b></u>
Capital and reserves		<u><b>432,716</b></u>		<u><b>355,074</b></u>

**CALZAR CONSTRUCTION LIMITED**

**ABRIDGED BALANCE SHEET (CONT.) AS AT 30TH APRIL 2025**

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We as Directors of Calzar 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 is complied with;
- c) No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company; and
- 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 to otherwise comply with the provisions of Companies Act 2014 relating to the 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 small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

On behalf of the board

**Pascal Healy**  
Director

**Gemma Healy**  
Director

**DATE** *14th January 2026*

**1. ACCOUNTING POLICIES**

The company's registered office is Calzar, Lisheenkyle, Oranmore, Co. Galway. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 580382.

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

**Basis of Accounting**

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, as promulgated by the Institute of Incorporated Public Accountants including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - FRS 105' and the Companies Act 2014.

**Currency**

The financial statements are presented in Euro, which is the company's functional and presentation currency and is denoted by the symbol '€'.

**Turnover**

Turnover represents net sales to customers and excludes value Added Tax.

**Taxation**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

**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.

**CALZAR CONSTRUCTION LIMITED**

**ABRIDGED NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2025**

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<b>2. MOVEMENT ON PROFIT AND LOSS RESERVES</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss reserves at 1st May 2024	355,064	314,846
Profit for the Financial Year	77,642	40,218
Profit and loss reserves at 30th April 2025	<u>432,706</u>	<u>355,064</u>

**3. APPROVAL OF THE FINANCIAL STATEMENTS**

The directors approved the financial statements on the 14th January 2026