

Company Number: 621078

Meehan Construction Consultancy Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Meehan Construction Consultancy Ltd

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Meehan Construction Consultancy Ltd
DIRECTOR AND OTHER INFORMATION

Director	Mr. Seamus Meehan
Company Secretary	Mrs. Anne Marie Meehan
Company Number	621078
Registered Office and Business Address	1 Cnoc Alainn Ballycar Road Newmarket on Fergus Co Clare Republic of Ireland
Accountants	Coffey Accounts 50 Gort Leamhan Roslevan Tulla Rd Ennis Co Clare Republic of Ireland

Meehan Construction Consultancy Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Coffey Accounts, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Mr. Seamus Meehan
Director

18 March 2026

Meehan Construction Consultancy Ltd
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Meehan Construction Consultancy Ltd
for the financial year ended 31 December 2025

In accordance with our engagement letter dated 18 March 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 12 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Meehan Construction Consultancy Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Meehan Construction Consultancy Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Meehan Construction Consultancy Ltd. You consider that Meehan Construction Consultancy Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Meehan Construction Consultancy Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

COFFEY ACCOUNTS

50 Gort Leamhan
Roslevan
Tulla Rd
Ennis
Co Clare
Republic of Ireland

18 March 2026

Meehan Construction Consultancy Ltd

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets		<u>480</u>	<u>640</u>
Current Assets			
Debtors		-	1,391
Cash and cash equivalents		<u>13,366</u>	<u>5,333</u>
		<u>13,366</u>	<u>6,724</u>
Creditors: amounts falling due within one year	6	<u>(12,514)</u>	<u>(6,143)</u>
Net Current Assets		<u>852</u>	<u>581</u>
Total Assets less Current Liabilities		<u><u>1,332</u></u>	<u><u>1,221</u></u>
Capital and Reserves			
Called up share capital presented as equity	8	100	100
Retained earnings		<u>1,232</u>	<u>1,121</u>
Shareholders' Funds		<u><u>1,332</u></u>	<u><u>1,221</u></u>

Meehan Construction Consultancy Ltd

BALANCE SHEET

as at 31 December 2025

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.

I as Director of Meehan Construction Consultancy Ltd, 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 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) 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 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.

Approved by the board on 18 March 2026 and signed on its behalf by:

Mr. Seamus Meehan
Director

Meehan Construction Consultancy Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2024	100	(1,057)	(957)
Profit for the financial period	-	2,178	2,178
At 31 December 2024	100	1,121	1,221
Profit for the financial year	-	111	111
At 31 December 2025	100	1,232	1,332

Meehan Construction Consultancy Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Meehan Construction Consultancy Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 621078. The registered office of the company is 1 Cnoc Alainn, Ballycar Road, Newmarket on Fergus, Co Clare, Republic of Ireland which is also the principal place of business of the company. Provision of quantity surveying and construction consultancy services. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax. (Company deregistered for vat on 31/10/2019)

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:

Fixtures, fittings and equipment	-	20% Straight line
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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.

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

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.

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.

Employee benefits

The company started operating a defined contribution pension scheme for the Director in the year ending 31st March 2024. This was the original year end date before changing to the calendar year.

Meehan Construction Consultancy Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

There were losses forward to reduce the profit to zero. Therefore no tax is due in this period except for a closed company surcharge on last year's profits. It is not certain that sufficient profits will exist in the future so the amount of losses remaining is being disclosed at €1816 (Can reduce tax bill in future by €227) but not included in the balance sheet as a deferred asset.

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.

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. Period of financial statements

The comparative figures relate to the 9 month period ended 31 December 2024.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	160	160
	<u> </u>	<u> </u>

5. Employees and remuneration

Number of employees

The average number of persons employed (including executive director) during the financial year was as follows:

	2025	2024
	Number	Number
Director	1	1
	<u> </u>	<u> </u>

6. Creditors	2025	2024
	€	€

Included in creditors:

Amounts falling due within one year

Taxation (Note 7)	984	-
	<u> </u>	<u> </u>

Meehan Construction Consultancy Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Taxation		2025	2024
		€	€
Creditors:			
Corporation tax		153	-
PAYE		831	-
		<u>984</u>	<u>-</u>

Tax on profit of €292 was offset by losses brought forward from earlier periods. So there was no tax liability for the period.

8. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100,000	€1.00 each	100,000	100,000
			<u>100</u>	<u>100</u>
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	100	100
			<u>100</u>	<u>100</u>

The director's and the secretary's interests in the shares of the company are as follows:-

			Number Held	
Name	Class of Shares		At	
			31/12/25	01/01/25
Mr. Seamus Meehan	Ordinary Shares		100	100
			<u>100</u>	<u>100</u>

9. Income Statement		2025	2024
		€	€
At 1 January 2025		1,121	(1,057)
Profit for the financial year		111	2,178
		<u>1,232</u>	<u>1,121</u>
At 31 December 2025		1,232	1,121
		<u>1,232</u>	<u>1,121</u>

10. Director's remuneration and transactions		2025	2024
		€	€
Remuneration		17,094	2,802
Pension contributions		10,000	12,900
		<u>27,094</u>	<u>15,702</u>

The following amounts are repayable to the director:

		2025	2024
		€	€
Mr. Seamus Meehan		3,665	2,709
		<u>3,665</u>	<u>2,709</u>

11. Post-Balance Sheet Events

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

Meehan Construction Consultancy Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 18 March 2026.

Meehan Construction Consultancy Ltd

EXTRACT FROM DIRECTOR'S REPORT

for the financial year ended 31 December 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/12/25	Number Held At 01/01/25
Mr. Seamus Meehan	Ordinary Shares	<u>100</u>	<u>100</u>

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.