

KEYMORE CONTRACTS LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
COMPANY NUMBER: 515610

G.P. Boyle & Company Ltd
Old Fire Station
Cecil Street
Newry
Co Down
BT35 6AU

KEYMORE CONTRACTS LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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KEYMORE CONTRACTS LIMITED
DIRECTORS AND OTHER INFORMATION
FOR THE YEAR ENDED 31 JULY 2025

DIRECTORS:	Stephen Morgan Noelle Magennis
SECRETARY:	Stephen Morgan
REGISTERED OFFICE:	Unit 2, Blackrock Village Centre Main Street, Blackrock Dundalk, Co.Louth A91 VP0A
ACCOUNTANTS:	GP Boyle & Company Ltd Old Fire Station Cecil Street Newry Co Down
PRINCIPAL BANKERS	AIB 96 Clanbrassil Street Dundalk Co Louth
COMPANY REGISTRATION NUMBER:	515610

KEYMORE CONTRACTS LTD
STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025

The directors made the following in respect of the unaudited financial statements:

Directors' Responsibility Statement

The directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements 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

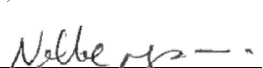
In relation to the financial statements as set out on pages 5 to 8:

- 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 judgments underlying them. They have 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 G.P Boyle & Company Ltd Chartered Accountants, all the company's accounting records and provided all the information necessary for all 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 31 July 2025.

On behalf of the board of Directors;



STEPHEN MORGAN
DIRECTOR



NOELLE MAGENNIS
DIRECTOR

1 FEBRUARY 2026

1 FEBRUARY 2026

KEYMORE CONTRACTS LTD

Extract from Director's report in accordance with section 329 of the Companies Act
2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

DIRECTOR	SHARES HELD	SHARE CLASS
Stephen Morgan	-	
Noelle Morgan	-	

KEYMORE CONTRACTS LIMITED
BALANCE SHEET AS AT 31 JULY 2025

	Notes	2025 €	2024 €
<u>Fixed Assets</u>			
Tangible assets	5	79,797	55,962
<u>Current Assets</u>			
Debtors	6	228,867	245,294
Cash at bank and in hand		<u>2,261,145</u>	<u>4,578,735</u>
		2,490,012	4,824,029
<u>Creditors: amounts falling due within one year</u>			
	7	(706,041)	(649,809)
<u>Net Current Assets</u>			
		<u>1,783,971</u>	<u>4,824,029</u>
Creditors: Amounts falling due after more than one year	8	<u>(187,986)</u>	<u>(246,404)</u>
<u>Net Assets</u>			
		<u>1,675,782</u>	<u>3,983,778</u>
<u>Capital and Reserves</u>			
Called Up Share Capital	9	100	100
Profit And Loss Account		<u>1,675,682</u>	<u>1,973,318</u>
Equity Shareholders' Funds	10	<u>1,675,782</u>	<u>1,973,418</u>

We, as Directors of Keymore Contracts 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).


(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 the Companies act 2014 applicable to the company.

(e) 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 the benefit of that exemption as a small company and the Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board



STEPHEN MORGAN
 DIRECTOR



NOELLE MAGENNIS
 DIRECTOR

1 FEBRUARY 2026

1 FEBRUARY 2026

KEYMORE CONTRACTS LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st JULY 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 accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising 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 and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classed as a small company.

1.3. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Going concern

The company has recorded profits for the financial year ended 31 July 2025. The directors have reviewed the company's trading results and the prospects of the business over the forthcoming twelve months and they are confident that its current banking facilities are sufficient to allow the company to continue trading. On the basis, the directors consider it appropriate to prepare the financial statements on the going concern basis.

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

3. Directors and their interests

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

Ordinary Shares
31/07/25

Stephen Morgan	-
Noelle Magennis	-

KEYMORE CONTRACTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st JULY 2025

4. Tax on loss on ordinary activities

Analysis of charge in period	2025	2024
	€	€
Corporation tax	279,226	282,368

5. Tangible fixed assets

	Plant & machinery €	Fixtures fittings & equipment €	Total €
Cost			
At 1 August 2024	68,730	39,800	108,530
Additions	45,975		45,975
Disposals	-	-	-
At 31 July 2025	<u>114,705</u>	<u>39,800</u>	<u>154,505</u>
Depreciation			
At 1 August 2024	47,593	4,975	52,568
Charge for year	17,165	4,975	22,140
At 31 July 2025	<u>64,758</u>	<u>9,950</u>	<u>74,708</u>
Net book values			
At 31 July 2025	<u>49,947</u>	<u>29,850</u>	<u>79,797</u>

6. Debtors

	2025	2024
	€	€
Trade Debtors	156,010	203,901
Other Debtors	52,275	23,872
Prepayments	20,582	17,521
	<u>228,867</u>	<u>245,294</u>

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Creditors	512,586	376,794
Taxation	193,455	273,015
	<u>706,041</u>	<u>649,809</u>

8. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Loans and borrowings	148,527	208,610
Other non-current liabilities	39,459	37,794
	<u>187,986</u>	<u>246,404</u>

KEYMORE CONTRACTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st JULY 2025

9. Share Capital	2025	2024
	€	€
Authorised equity		
100 Ordinary Shares	100	100
	<hr/> <hr/>	<hr/> <hr/>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<hr/> <hr/>	<hr/> <hr/>
10. Reconciliation of movements in shareholders' funds		
	2025	2024
	€	€
At 1 August	3,983,678	2,810,360
Profit for the year	1,952,004	1,973,318
Dividends	(4,260,000)	(800,000)
	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2025	1,675,682	3,983,678