

O Donnell And Powell Building Contractors Limited

Abridged Financial Statements

Year Ended 30 April 2025

Registered No : 319026

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O Donnell And Powell Building Contractors Limited

Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' 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 the Companies Act 2014 and Accounting Standards 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 and then apply them consistently;
- make judgments 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 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 and 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.

15 January 2026

Martin o Donnell
Director

Gerard Powell
Director

O Donnell And Powell Building Contractors Limited

Balance Sheet as at 30 April 2025

	€	2025	€	2024	€
Capital Employed:					
Fixed assets					
Tangible assets			28,106		18,648
Current assets					
Debtors And Work In Progress		65,748		50,919	
Cash And Bank Balances		49,542		62,075	
		<u>115,290</u>		<u>112,994</u>	
Creditors: amounts falling due within one year					
		<u>48,345</u>		<u>53,174</u>	
Net current assets (liabilities)			66,945		59,820
Total assets less current liabilities			<u>95,051</u>		<u>78,468</u>
Creditors: amounts falling due More than one year	15				
Net Assets			<u>95,051</u>		<u>78,468</u>
Capital and reserves					
Called up share capital presented as equity	6		2		2
Capital Grant			12,574		12,574
Profit and loss account			82,475		65,892
Shareholders' funds	7		<u>95,051</u>		<u>78,468</u>

We, as Directors of O Donnell And Powell Building Contractors Limited, state that:

- (a) the company is availing itself of the audit exemption - 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 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) the directors acknowledge the obligations of the company, 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 that financial year, and 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: 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 the 15 January 2026 and signed on its behalf by:

Martin O Donnell

Director

Gerard Powell

Director

O Donnell And Powell Building Contractors Limited

Notes to the financial statements

1 General information

The company is a private limited by shares in Ireland. The address of the registered office is Kilronan Aran Islands Co Galway.

2 Statement Of compliance.

These financial statements have been prepared in compliance with FRS 105. "The Financial Standards applicable in Micro-entities regime" issued by the Financial Reporting Council.

3 Accounting policies and measurement bases.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity

4 Director's remuneration and transactions

Included within staff costs are the following amounts in respect of the directors of the company.

	2025	2024
	€	€
Salaries	<u>36,000</u>	<u>32,000</u>

Other than as shown above, any further required disclosures in sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

Details of directors' interest are provided in the Directors Report and details of Directors Loan is set out in Note 11.

5 Director's Interests in Shares

The interests of the Directors and Secretary in office at 30th April 2025, in the shares of Ltd. are set out as follows:

	As At 30th April 2025	As At 30th April 2024
Directors		
Gerard Powell	1	1
Director and Secretary		
Martin O Donnell	1	1

There have been no changes in the Directors' and Secretary's stockholdings between 1st May 2024 and 30 April 2025

6 Called up share capital presented as equity

	2025	2024
	€	€
Authorised		
1,000,000 €1 Ordinary Shares		
Issued:		
2 €1 Ordinary Shares	<u>2</u>	<u>2</u>

7 Shareholders' funds

	2025	2024
	€	€
Profit /(loss) for the financial year	16,583	10,753
Opening shareholders' funds	<u>65,894</u>	<u>55,141</u>
Closing shareholders' funds	<u>82,477</u>	<u>65,894</u>

Approved by the Board on the 15 January 2026 and signed on its behalf by:
Martin O Donnell
Director
Gerard Powell
Director