

Company Number: 294618

Bernard Conroy Timber Clearance Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Bernard Conroy Timber Clearance Limited

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Bernard Conroy Timber Clearance Limited
DIRECTORS AND OTHER INFORMATION

Directors	Bernard Conroy Niamh Conroy
Company Secretary	Niamh Conroy
Company Number	294618
Registered Office and Business Address	Mucklon Ballyforan Ballinasloe Co. Galway Ireland
Accountants	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Tullamore Co. Offaly R35A2Y4 Ireland

Bernard Conroy Timber Clearance Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

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

"General responsibilities

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.

Directors' 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 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 BCA Tax & Business Consultants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 October 2025."

Signed on behalf of the board


Bernard Conroy
Director

Date: 2/04/2026


Niamh Conroy
Director

Date: 2/04/2026

Bernard Conroy Timber Clearance Limited

BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	96,614	86,977
Current Assets			
Stocks	7	31,543	31,543
Debtors	8	8,530	16,392
Cash and cash equivalents		113,723	62,276
		153,796	110,211
Creditors: amounts falling due within one year	9	(159,990)	(163,100)
Net Current Liabilities		(6,194)	(52,889)
Total Assets less Current Liabilities		90,420	34,088
Capital and Reserves			
Called up share capital presented as equity		4	4
Retained earnings		90,416	34,084
Equity attributable to owners of the company		90,420	34,088

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 Bernard Conroy Timber Clearance 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,

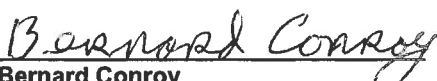
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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 2/04/2026 and signed on its behalf by:


Bernard Conroy
Director


Niamh Conroy
Director

Bernard Conroy Timber Clearance Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 October 2025

	Called up share capital €	Retained earnings €	Total €
At 1 November 2023	4	7,076	7,080
Profit for the financial year	-	27,008	27,008
At 31 October 2024	4	34,084	34,088
Profit for the financial year	-	56,332	56,332
At 31 October 2025	4	90,416	90,420

Bernard Conroy Timber Clearance Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Bernard Conroy Timber Clearance Limited is a company limited by shares incorporated in Ireland. Mucklon, Ballyforan, Ballinasloe, Co. Galway, Ireland is the registered office, which is also the principal place of business of the company. The principal activity of the company consists of timber clearance on a contract basis. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 October 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 comprised of the value of work done by the company during the year exclusive of Value Added Tax, and is recognised on delivery of the service or goods.

Patents

Patents are valued at cost less accumulated amortisation.

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:

Shed and Yard	-	Not depreciated
Plant and machinery	-	25% Reducing Balance
Portable phones & computers	-	25% Reducing Balance
Motor vehicles	-	12.5% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Bernard Conroy Timber Clearance Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

3.	Operating profit	2025	2024
		€	€
	Operating profit is stated after charging:		
	Depreciation of tangible assets	16,932	12,478
		<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Administration and distribution	2	2
	<u> </u>	<u> </u>

Bernard Conroy Timber Clearance Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

5. Intangible assets

	Patents
	€
Cost	
At 1 November 2024	38,480
At 31 October 2025	38,480
Provision for diminution in value	
At 31 October 2025	38,480
Net book value	
At 31 October 2025	-

6. Tangible assets

	Shed and Yard	Plant and machinery	Portable phones & computers	Motor vehicles	Total
	€	€	€	€	€
Cost or Valuation					
At 1 November 2024	53,278	277,571	10,339	29,834	371,022
Additions	-	26,569	-	-	26,569
At 31 October 2025	53,278	304,140	10,339	29,834	397,591
Depreciation					
At 1 November 2024	-	251,508	10,163	22,374	284,045
Charge for the financial year	-	13,158	44	3,730	16,932
At 31 October 2025	-	264,666	10,207	26,104	300,977
Net book value					
At 31 October 2025	53,278	39,474	132	3,730	96,614
At 31 October 2024	53,278	26,063	176	7,460	86,977

7. Stocks

	2025	2024
	€	€
Work in progress	31,543	31,543

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025	2024
	€	€
Trade debtors	8,530	16,300
Taxation	-	92
	8,530	16,392

Bernard Conroy Timber Clearance Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	839	144
Directors' current accounts (Note 11)	156,484	153,185
Accruals	2,667	9,771
	<u>159,990</u>	<u>163,100</u>

10. Income Statement	2025	2024
	€	€
At 1 November 2024	34,084	7,076
Profit for the financial year	56,332	27,008
At 31 October 2025	<u>90,416</u>	<u>34,084</u>

11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	<u>15,333</u>	<u>15,168</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Bernard Conroy	<u>156,484</u>	<u>153,185</u>

12. Related party transactions

During the year Bernard Conroy Timber Clearance Limited was charged €3,300 by the director for rent of land.

13. Controlling interest


The company is under the control of the directors who between them control 100% of the issued share capital. Therefore, the directors are the ultimate controlling parties.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

 2026