

Company Number: 590232

**Cobbles Construction Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Cobbles Construction Limited**  
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## Cobbles Construction Limited

### BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>164,951</u>	<u>185,214</u>
<b>Current Assets</b>			
Stocks	7	5,000	5,000
Debtors	8	12,434	7,931
Cash and cash equivalents		5,691	9,824
		<u>23,125</u>	<u>22,755</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(55,424)</u>	<u>(92,252)</u>
<b>Net Current Liabilities</b>		<u>(32,299)</u>	<u>(69,497)</u>
<b>Total Assets less Current Liabilities</b>		<u>132,652</u>	<u>115,717</u>
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(76,049)</u>	<u>(105,118)</u>
<b>Net Assets</b>		<u>56,603</u>	<u>10,599</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		56,503	10,499
<b>Equity attributable to owners of the company</b>		<u>56,603</u>	<u>10,599</u>

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 Cobbles 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 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 4 February 2026 and signed on its behalf by:

**Robbie Fitzimons**  
Director

**Vivienne Fitzimons**  
Director

# Cobbles Construction Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Cobbles Construction Limited is a company limited by shares incorporated in Ireland. Rathkeenan, Ballivor, Co. Meath is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 December 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	15% Straight line
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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stockss 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.

#### 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.

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**Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**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.

**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.

**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.

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>20,263</b>	28,314
(Profit) on disposal of tangible assets	-	(163)
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>7,267</b>	8,659
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		
The average monthly number of employees, including directors, during the financial year was 7, (2024 - 7).		
	<b>2025</b>	2024
	Number	Number
Operatives	<b>7</b>	7
	<u>          </u>	<u>          </u>

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**6. Tangible assets**

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2025	109,037	20,603	183,883	313,523
At 31 December 2025	109,037	20,603	183,883	313,523
<b>Depreciation</b>				
At 1 January 2025	12,521	7,169	108,619	128,309
Charge for the financial year	2,364	2,575	15,324	20,263
At 31 December 2025	14,885	9,744	123,943	148,572
<b>Net book value</b>				
At 31 December 2025	<b>94,152</b>	<b>10,859</b>	<b>59,940</b>	<b>164,951</b>
At 31 December 2024	96,516	13,434	75,264	185,214

**7. Stocks**

	2025	2024
	€	€
Work in progress	5,000	5,000

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

**8. Debtors**

	2025	2024
	€	€
Trade debtors	9,598	2,000
Taxation	1,431	3,975
Prepayments	1,405	1,956
	<b>12,434</b>	7,931

**9. Creditors**

	2025	2024
	€	€
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions	35,703	26,575
Net obligations under finance leases and hire purchase contracts	10,531	15,834
Trade creditors	2,227	4,276
Taxation	6,963	7,003
Directors' current accounts (Note 13)	-	35,564
Accruals	-	3,000
	<b>55,424</b>	92,252

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<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	<b>65,168</b>	84,758
Finance leases and hire purchase contracts	<b>10,881</b>	20,360
	<b>76,049</b>	105,118
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>35,703</b>	26,575
Repayable between one and two years	<b>65,168</b>	84,758
	<b>100,871</b>	111,333
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	<b>10,531</b>	15,834
Repayable between one and five years	<b>10,881</b>	20,360
	<b>21,412</b>	36,194
<b>11. Profit and loss account</b>		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 January 2025	<b>10,499</b>	75,008
Profit/(loss) for the financial year	<b>46,004</b>	(64,509)
At 31 December 2025	<b>56,503</b>	10,499
<b>12. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
<b>13. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>56,360</b>	75,359
Pension contributions	<b>17,495</b>	16,726
	<b>73,855</b>	92,085
The following amounts are repayable to the directors:		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Robbie Fitzimons	-	35,564
<b>14. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>15. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board of directors on 4 February 2026.		