Registered number: 770042

HILLBROOK PLASTERING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

HILLBROOK PLASTERING LIMITED

COMPANY INFORMATION

Director	Eoin Brady
Company secretary	Barbara O'Malley
Registered number	770042
Registered office	Connaught Street Athboy Meath
Accountants	Woods and Partners Limited Chartered Accountants Woods House Cannon Street Kells Co. Meath
Bankers	Allied Irish Banks Navan Meath

HILLBROOK PLASTERING LIMITED

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HILLBROOK PLASTERING LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note		2025 €
Fixed assets			
Tangible assets			29,898
			29,898
Current assets			
Debtors: amounts falling due within one year		8,650	
Cash at bank and in hand		205,441	
		214,091	
Creditors: amounts falling due within one year		(99,486)	
Net current assets			114,605
Total assets less current liabilities			144,503
Net assets			144,503
Capital and reserves			
Called up share capital presented as equity			1
Profit and loss account			144,502
Shareholders' funds			144,503

ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025

I, as director of Hillbrook Plastering Limited, state that:
(a) these financial statements have been prepared in accordance with the small companies regime.
(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
(e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

Eoin Brady
Director

Date: 23 March 2026

The notes on pages 3 to 8 form part of these financial statements.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

1. General information

The financial statements comprising the Statement of income and retained earnings, the Statement of financial position and the related notes constitute the individual financial statements of Hillbrok Plastering Limited from the date of incorporation on 20 August 2024 to the financial period end 31 December 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 770042). The address of the registered office is Connaught Street, Athboy, Co. Meath, Ireland.

The principal activity of the company continues to be that of plastering.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existance for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of income and retained earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2. Accounting policies (continued)

2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

2. Accounting policies (continued)

2.6 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	12.5% Reducing Balance
Motor vehicles	-	20.0% Reducing Balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the companys accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical expierance and other factors that are considered to be relevant. Actual results may differ from these estimates.

The director considers the accounting estimates and assumptions below to be its critical accounting judgements and estimates.

4. Employees

The average monthly number of employees, including the director, during the period was as follows:

	31 December 2025 No.
Employees	**8**

5. Director's remuneration

	31 December 2025 €
Director's emoluments	**44,000**
	44,000

6. Tangible fixed assets

	Plant and machinery €	Motor vehicles €	Total €
Cost or valuation			
Additions	**7,700**	**28,951**	**36,651**
At 31 December 2025	**7,700**	**28,951**	**36,651**
Depreciation			
Charge for the period on owned assets	**963**	**5,790**	**6,753**
At 31 December 2025	**963**	**5,790**	**6,753**
Net book value			
At 31 December 2025	**6,737**	**23,161**	**29,898**

7. Debtors

	2025 €
Trade debtors	8,000
Prepayments	650
	8,650

8. Cash and cash equivalents

	2025 €
Cash at bank and in hand	205,441
	205,441

9. Creditors: Amounts falling due within one year

	2025 €
Corporation tax	20,715
Taxation and social insurance	16,216
DCA - Other creditors	60,555
Accruals	2,000
	99,486

10. Related party transactions

Eoin Brady is the director of the company. The amount due to him at the period end was €60,555.

11. Post balance sheet events

There have been no significant events which have taken place since the period end that would result in adjustment to the financial statements or inclusion of a note.

12. Approval of financial statements

The director approved these financial statements for issue on 23 March 2026